

**2016**

**EQUALIZATION**

**SURVEY**

*STATE OF NEW HAMPSHIRE*

DEPARTMENT

OF

REVENUE ADMINISTRATION



**MUNICIPAL & PROPERTY DIVISION**

# 2016 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2017

This report presents the results of the 2016 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, 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).

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

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

= **“MODIFIED ASSESSED VALUATION”**

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

= **“NET LOCAL ASSESSED VALUATION”** The municipal, county and local school tax rates are computed using the net local assessed valuation.

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

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

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

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 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.

Category 3: A DRA adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the DRA to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment. The value of public utilities is not added into the "Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes."

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

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

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

**TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES:** The sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2017 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2018 tax year.

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

**EQUALIZATION RATIO:** The 2016 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2016 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

**% PROPORTION TO COUNTY TAX:** The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each municipality's total equalized value to the total equalized value of the county.

**% PROPORTION TO STATE TAX:** The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town's total equalized value to the total equalized value of the state.

**COUNTY & STATE TAX RATE:** The sum of the 2016 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 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 WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
ACWORTH	97,461,518	6,316,454	103,777,972	5,376	0	103,783,348
ALBANY	111,782,153	437,527	112,219,680	1,152,630	0	113,372,311
ALEXANDRIA	200,583,640	-6,883,460	193,700,180	177,643	0	193,877,823
ALLENSTOWN	251,423,283	27,087,681	278,510,964	348,975	0	278,859,939
ALSTEAD	161,870,233	2,152,174	164,022,407	60	0	164,022,467
ALTON	1,577,858,917	79,291,441	1,657,150,358	360,574	0	1,657,510,932
AMHERST	1,703,627,205	52,993,570	1,756,620,775	1,343,578	33,577	1,757,997,930
ANDOVER	253,673,666	-14,764,239	238,909,427	7,107	0	238,916,535
ANTRIM	227,463,075	960,123	228,423,198	165,012	0	228,588,210
ASHLAND	237,394,875	7,374,584	244,769,459	2,528,226	0	247,297,685
ATKINSON	947,632,914	36,252,264	983,885,178	0	2,943	983,888,121
ATKINSON & GILMANTON	695,404	111,508	806,912	0	0	806,912
AUBURN	659,600,259	63,859,941	723,460,200	21,754,500	0	745,214,701
BARNSTEAD	442,932,468	36,947,816	479,880,284	0	0	479,880,284
BARRINGTON	923,669,758	43,857,542	967,527,300	850,484	0	968,377,783
BARTLETT	935,932,584	94,825,241	1,030,757,825	815,393	0	1,031,573,218
BATH	121,057,765	-11,436,650	109,621,115	4,955,140	0	114,576,255
BEAN'S GRANT	509	57	566	0	0	566
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,294,309,561	593,256,329	3,887,565,890	3,218	24,098	3,887,593,206
BELMONT	601,249,886	47,117,519	648,367,405	898,156	0	649,265,560
BENNINGTON	104,046,397	9,348,722	113,395,119	17,501	0	113,412,619
BENTON	25,080,079	3,181,285	28,261,364	699,043	0	28,960,407
BERLIN	397,452,679	-114,402,996	283,049,683	31,914,981	83,598	315,048,262
BETHLEHEM	230,545,605	29,270,927	259,816,532	1,371,955	0	261,188,486
BOSCAWEN	236,407,763	17,560,911	253,968,674	2,255,745	5,738	256,230,157
BOW	1,173,341,506	52,149,732	1,225,491,238	2,962	105,133	1,225,599,333
BRADFORD	197,953,935	10,295,687	208,249,622	25,947	0	208,275,570
BRENTWOOD	565,425,663	12,445,461	577,871,124	0	0	577,871,124
BRIDGEWATER	344,129,700	10,244,164	354,373,864	0	0	354,373,864
BRISTOL	469,206,603	1,776,828	470,983,431	1,281,319	0	472,264,751
BROOKFIELD	95,012,335	2,707,445	97,719,780	0	0	97,719,780
BROOKLINE	517,780,849	71,869,226	589,650,075	0	0	589,650,075
CAMBRIDGE	8,721,492	1,546,024	10,267,516	0	0	10,267,516
CAMPTON	381,468,513	21,546,090	403,014,603	513,738	0	403,528,341
CANAAN	341,996,171	4,773,345	346,769,516	73,200	0	346,842,717
CANDIA	394,646,286	79,325,575	473,971,861	8,312	0	473,980,172
CANTERBURY	260,193,775	-520,537	259,673,238	366,706	0	260,039,944
CARROLL	322,834,920	31,608,321	354,443,241	1,759,776	0	356,203,017
CENTER HARBOR	386,746,034	35,533,831	422,279,865	114,123	0	422,393,988
CHANDLER'S PURCHASE	40,376	7,258	47,634	0	0	47,634
CHARLESTOWN	281,348,984	-1,718,120	279,630,864	337,346	895,552	280,863,762
CHATHAM	48,265,140	3,088,687	51,353,827	761,182	0	52,115,009
CHESTER	553,595,100	17,189,448	570,784,548	0	0	570,784,548

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$26.33	93.7	\$24.61	2.2475%	0.0599%
ALBANY	\$12.50	99.6	\$12.25	0.8643%	0.0654%
ALEXANDRIA	\$21.00	97.9	\$21.36	1.3781%	0.1118%
ALLENSTOWN	\$33.86	89.1	\$30.23	1.7242%	0.1609%
ALSTEAD	\$26.91	98.8	\$26.47	2.3802%	0.0946%
ALTON	\$14.15	95.2	\$13.44	15.3907%	0.9561%
AMHERST	\$25.10	96.2	\$24.12	3.9908%	1.0140%
ANDOVER	\$21.26	103.4	\$22.39	1.4772%	0.1378%
ANTRIM	\$27.97	97.5	\$27.59	0.5189%	0.1319%
ASHLAND	\$24.37	96.6	\$23.30	1.7579%	0.1426%
ATKINSON	\$17.88	96.3	\$17.07	2.0042%	0.5675%
ATKINSON & GILMANTON	\$0.00	84.5	\$0.00	0.0264%	0.0005%
AUBURN	\$20.25	90.8	\$17.75	1.5181%	0.4299%
BARNSTEAD	\$27.25	92.1	\$25.03	4.4559%	0.2768%
BARRINGTON	\$26.04	95.5	\$24.53	8.3965%	0.5586%
BARTLETT	\$9.50	90.8	\$8.60	7.8644%	0.5950%
BATH	\$20.43	98.7	\$21.22	0.8144%	0.0661%
BEAN'S GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	84.5	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.37	84.6	\$18.77	8.8251%	2.2424%
BELMONT	\$28.83	92.7	\$26.42	6.0287%	0.3745%
BENNINGTON	\$31.78	89.9	\$28.91	0.2575%	0.0654%
BENTON	\$17.84	88.1	\$15.36	0.2059%	0.0167%
BERLIN	\$39.19	112.0	\$48.07	10.3187%	0.1817%
BETHLEHEM	\$27.46	88.4	\$24.03	1.8566%	0.1507%
BOSCAWEN	\$28.61	92.6	\$26.27	1.5842%	0.1478%
BOW	\$26.29	99.0	\$24.68	7.5778%	0.7069%
BRADFORD	\$26.40	93.8	\$24.99	1.2877%	0.1201%
BRENTWOOD	\$24.25	95.7	\$23.58	1.1772%	0.3333%
BRIDGEWATER	\$9.43	97.4	\$9.10	2.5190%	0.2044%
BRISTOL	\$20.62	97.0	\$20.34	3.3570%	0.2724%
BROOKFIELD	\$18.96	97.0	\$18.37	0.7450%	0.0564%
BROOKLINE	\$32.56	87.2	\$28.36	1.3385%	0.3401%
CAMBRIDGE	\$0.00	84.5	\$0.00	0.3363%	0.0059%
CAMPTON	\$23.89	94.9	\$22.37	2.8684%	0.2328%
CANAAN	\$31.47	97.8	\$30.60	2.4655%	0.2001%
CANDIA	\$22.11	83.1	\$18.15	0.9655%	0.2734%
CANTERBURY	\$24.95	100.2	\$24.75	1.6078%	0.1500%
CARROLL	\$18.98	91.0	\$17.15	11.6666%	0.2055%
CENTER HARBOR	\$14.38	91.6	\$13.15	3.9221%	0.2436%
CHANDLER'S PURCHASE	\$0.00	84.5	\$0.00	0.0016%	0.0000%
CHARLESTOWN	\$35.05	95.9	\$34.79	6.0822%	0.1620%
CHATHAM	\$16.03	93.9	\$14.81	0.3973%	0.0301%
CHESTER	\$23.91	93.2	\$22.43	1.1627%	0.3292%

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PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
CHESTERFIELD	494,595,419	17,646,759	512,242,178	1,420,906	0	513,663,084
CHICHESTER	261,680,499	11,076,027	272,756,526	0	0	272,756,526
CLAREMONT	710,258,424	-5,930,631	704,327,793	1,901,587	150,459	706,379,839
CLARKSVILLE	40,986,926	5,615,330	46,602,256	3,178,368	0	49,780,625
COLEBROOK	179,011,355	-12,377,227	166,634,128	0	0	166,634,128
COLUMBIA	85,633,380	-4,269,354	81,364,026	168,546	0	81,532,572
CONCORD	4,002,967,914	30,039,393	4,033,007,307	27,913,333	100,295	4,061,020,935
CONWAY	1,433,426,343	140,858,803	1,574,285,146	1,185,416	0	1,575,470,562
CORNISH	176,269,458	-994,812	175,274,646	337,143	69,480	175,681,268
CRAWFORD'S PURCHASE	187,758	34,415	222,173	0	0	222,173
CROYDON	88,744,821	-4,386,419	84,358,402	0	0	84,358,402
CUTT'S GRANT	0	0	0	0	0	0
DALTON	76,286,463	3,653,149	79,939,612	6,386,349	80,610	86,406,570
DANBURY	107,013,937	204,643	107,218,580	0	0	107,218,580
DANVILLE	392,689,734	6,656,702	399,346,436	77	0	399,346,512
DEERFIELD	563,632,768	-733,678	562,899,090	64,222	0	562,963,312
DEERING	179,770,752	14,184,832	193,955,584	9,865	0	193,965,450
DERRY	2,833,341,580	152,645,904	2,985,987,484	3,625,998	0	2,989,613,482
DIX GRANT	773,929	126,377	900,306	0	0	900,306
DIXVILLE	8,320,143	24,237,530	32,557,673	3,668	0	32,561,341
DORCHESTER	38,810,028	731,570	39,541,598	14,293	0	39,555,891
DOVER	2,991,001,960	261,896,717	3,252,898,677	3,559,285	117,706	3,256,575,668
DUBLIN	230,289,892	-23,854,578	206,435,314	1,363,269	0	207,798,582
DUMMER	75,409,010	-9,968,473	65,440,537	0	24,411	65,464,947
DUNBARTON	302,935,262	19,125,134	322,060,396	3,066,907	0	325,127,303
DURHAM	1,016,683,899	61,182,597	1,077,866,496	2,236,381	43,115	1,080,145,993
EAST KINGSTON	311,190,593	18,131,959	329,322,552	1,037	46,200	329,369,789
EASTON	63,087,871	4,304,671	67,392,542	353,165	0	67,745,707
EATON	109,837,993	-4,754,197	105,083,796	0	0	105,083,796
EFFINGHAM	170,325,004	-15,151,205	155,173,799	73,579	0	155,247,378
ELLSWORTH	13,449,932	883,590	14,333,522	312,587	0	14,646,109
ENFIELD	543,592,734	23,003,912	566,596,646	178,583	0	566,775,229
EPPING	706,425,774	111,779,203	818,204,977	4,162,730	0	822,367,707
EPSOM	425,254,200	7,380,416	432,634,616	955,322	0	433,589,938
ERROL	86,883,356	-577,073	86,306,283	2,233,487	0	88,539,769
ERVING'S GRANT	36,902	41,734	78,636	0	0	78,636
EXETER	1,729,679,814	193,682,721	1,923,362,535	1,523,541	54,836	1,924,940,913
FARMINGTON	450,346,546	4,662,692	455,009,238	459,555	0	455,468,793
FITZWILLIAM	254,000,732	-5,814,542	248,186,190	27,669	0	248,213,859
FRANCESTOWN	191,875,340	-9,575,101	182,300,239	0	0	182,300,239
FRANCONIA	284,280,597	1,985,629	286,266,226	715,122	0	286,981,348
FRANKLIN	542,177,660	33,682,911	575,860,571	3,873,820	0	579,734,391
FREEDOM	483,254,456	12,707,566	495,962,022	0	0	495,962,022
FREMONT	400,985,833	49,605,720	450,591,553	0	0	450,591,553

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



## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$21.26	96.6	\$20.40	7.4540%	0.2963%
CHICHESTER	\$27.31	95.9	\$26.01	1.6864%	0.1573%
CLAREMONT	\$42.62	100.8	\$41.83	15.2970%	0.4075%
CLARKSVILLE	\$16.96	87.4	\$13.88	1.6305%	0.0287%
COLEBROOK	\$28.51	106.0	\$30.37	5.4577%	0.0961%
COLUMBIA	\$17.81	91.0	\$17.89	2.6704%	0.0470%
CONCORD	\$27.67	98.6	\$25.34	25.1089%	2.3425%
CONWAY	\$19.31	90.1	\$17.44	12.0109%	0.9088%
CORNISH	\$21.40	99.6	\$21.31	3.8045%	0.1013%
CRAWFORD'S PURCHASE	\$0.00	84.5	\$0.00	0.0073%	0.0001%
CROYDON	\$15.86	103.8	\$16.58	1.8268%	0.0487%
CUTT'S GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
DALTON	\$24.49	92.3	\$21.46	2.8301%	0.0498%
DANBURY	\$23.00	99.8	\$22.84	0.6629%	0.0618%
DANVILLE	\$26.65	97.9	\$25.90	0.8135%	0.2303%
DEERFIELD	\$22.20	94.4	\$21.83	1.1468%	0.3247%
DEERING	\$28.55	90.8	\$25.89	0.4403%	0.1119%
DERRY	\$27.06	94.8	\$25.06	6.0900%	1.7245%
DIX GRANT	\$0.00	84.5	\$0.00	0.0295%	0.0005%
DIXVILLE	\$7.94	84.5	\$2.02	1.0665%	0.0188%
DORCHESTER	\$21.96	97.8	\$21.49	0.2812%	0.0228%
DOVER	\$26.29	91.7	\$23.59	28.2367%	1.8784%
DUBLIN	\$27.81	110.9	\$30.77	3.0155%	0.1199%
DUMMER	\$15.17	110.1	\$15.83	2.1442%	0.0378%
DUNBARTON	\$23.98	89.0	\$22.16	2.0102%	0.1875%
DURHAM	\$29.73	92.9	\$27.68	9.3656%	0.6230%
EAST KINGSTON	\$24.79	90.7	\$23.23	0.6709%	0.1900%
EASTON	\$11.85	93.5	\$11.00	0.4816%	0.0391%
EATON	\$10.86	104.5	\$11.33	0.8011%	0.0606%
EFFINGHAM	\$22.80	107.8	\$24.91	1.1836%	0.0895%
ELLSWORTH	\$19.84	92.9	\$18.16	0.1041%	0.0084%
ENFIELD	\$26.54	96.0	\$24.77	4.0288%	0.3269%
EPPING	\$25.94	85.2	\$22.06	1.6752%	0.4744%
EPSOM	\$25.03	97.4	\$24.44	2.6808%	0.2501%
ERROL	\$11.96	91.5	\$11.41	2.8999%	0.0511%
ERVING'S GRANT	\$0.00	84.5	\$0.00	0.0026%	0.0000%
EXETER	\$26.24	89.8	\$23.07	3.9212%	1.1103%
FARMINGTON	\$25.03	97.6	\$24.34	3.9492%	0.2627%
FITZWILLIAM	\$27.74	100.7	\$27.79	3.6019%	0.1432%
FRANCESTOWN	\$25.51	104.4	\$26.77	0.4138%	0.1052%
FRANCONIA	\$17.06	98.4	\$16.84	2.0400%	0.1655%
FRANKLIN	\$25.23	93.6	\$23.24	3.5844%	0.3344%
FREEDOM	\$12.60	97.4	\$12.25	3.7810%	0.2861%
FREMONT	\$29.88	87.8	\$26.46	0.9179%	0.2599%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
GILFORD	1,662,334,122	109,988,450	1,772,322,572	1,954,238	0	1,774,276,810
GILMANTON	453,782,020	2,874,976	456,656,996	91,273	0	456,748,268
GILSUM	61,027,121	359,248	61,386,369	0	0	61,386,369
GOFFSTOWN	1,459,249,100	75,815,361	1,535,064,461	0	0	1,535,064,461
GORHAM	273,762,000	-33,226,133	240,535,867	436,606	106,704	241,079,177
GOSHEN	72,028,938	1,770,467	73,799,405	15,803	0	73,815,208
GRAFTON	115,897,035	3,224,037	119,121,072	0	0	119,121,072
GRANTHAM	466,452,232	18,388,780	484,841,012	0	0	484,841,012
GREENFIELD	138,393,706	8,903,070	147,296,776	9,203,478	45,308	156,545,562
GREENLAND	705,105,116	87,566,042	792,671,158	0	25,791	792,696,949
GREEN'S GRANT	3,129,477	569,154	3,698,631	58,400	0	3,757,030
GREENVILLE	97,595,138	3,872,131	101,467,269	1,395,357	0	102,862,626
GROTON	79,159,602	-7,650,728	71,508,874	68,770,208	0	140,279,081
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,454,500	-202,722	74,251,778	32,407	0	74,284,185
HAMPSTEAD	1,031,576,646	115,959,430	1,147,536,076	1,968,832	0	1,149,504,908
HAMPTON	3,335,308,100	21,745,804	3,357,053,904	17,527,435	28,764	3,374,610,103
HAMPTON FALLS	420,011,775	42,665,087	462,676,862	869,051	0	463,545,913
HANCOCK	247,659,753	-9,848,464	237,811,289	1,581,207	0	239,392,496
HANOVER	2,004,552,200	467,148,846	2,471,701,046	3,393,747	0	2,475,094,793
HARRISVILLE	189,658,379	2,472,964	192,131,343	187,031	0	192,318,374
HART'S LOCATION	16,133,579	25	16,133,604	264,025	0	16,397,629
HAVERHILL	345,742,793	-11,321,177	334,421,616	500,150	0	334,921,766
HEBRON	258,297,700	-283,422	258,014,278	6,149,637	0	264,163,915
HENNIKER	399,199,052	21,402,349	420,601,401	2,896,415	0	423,497,816
HILL	89,851,251	-7,606,834	82,244,417	1,450,399	0	83,694,816
HILLSBOROUGH	513,568,408	-19,232,601	494,335,807	108,905	0	494,444,712
HINSDALE	355,317,063	-21,387,458	333,929,605	36,877	0	333,966,481
HOLDERNESS	688,311,271	60,761,701	749,072,972	116,175	0	749,189,147
HOLLIS	1,212,504,780	108,549,702	1,321,054,482	897	1,188	1,321,056,568
HOOKSETT	1,621,272,530	330,320,514	1,951,593,044	26,538	111,717	1,951,731,299
HOPKINTON	620,426,021	31,412,928	651,838,949	10,378,749	0	662,217,698
HUDSON	2,676,063,055	296,437,993	2,972,501,048	633,896	0	2,973,134,944
JACKSON	396,251,282	22,484,457	418,735,739	826,868	0	419,562,607
JAFFREY	407,483,245	28,979,487	436,462,732	4,603	0	436,467,335
JEFFERSON	122,796,008	-4,212,917	118,583,091	642,300	0	119,225,391
KEENE	1,825,508,640	-33,212,037	1,792,296,603	11,890,716	0	1,804,187,319
KENSINGTON	306,265,316	38,214,515	344,479,831	0	0	344,479,831
KILKENNY	747	84	831	0	0	831
KINGSTON	662,284,825	95,830,483	758,115,308	1,339	34,700	758,151,346
LACONIA	1,932,198,550	136,159,825	2,068,358,375	17,959,522	0	2,086,317,897
LANCASTER	270,675,289	-18,486,482	252,188,807	3,135,008	0	255,323,815
LANDAFF	50,784,824	-1,187,463	49,597,361	110,835	0	49,708,196
LANGDON	56,932,381	754,574	57,686,955	11,733	0	57,698,688

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$17.95	93.8	\$16.78	16.4749%	1.0234%
GILMANTON	\$23.91	98.3	\$23.62	4.2411%	0.2635%
GILSUM	\$26.95	97.8	\$26.59	0.8908%	0.0354%
GOFFSTOWN	\$26.43	93.7	\$24.81	3.4847%	0.8855%
GORHAM	\$31.85	99.4	\$35.40	7.8960%	0.1391%
GOSHEN	\$21.40	97.5	\$20.82	1.5985%	0.0426%
GRAFTON	\$26.14	95.9	\$25.30	0.8468%	0.0687%
GRANTHAM	\$23.84	95.8	\$22.87	10.4994%	0.2797%
GREENFIELD	\$28.23	93.1	\$24.87	0.3554%	0.0903%
GREENLAND	\$16.65	88.5	\$14.71	1.6148%	0.4572%
GREEN'S GRANT	\$7.45	84.5	\$6.16	0.1231%	0.0022%
GREENVILLE	\$24.28	95.0	\$22.85	0.2335%	0.0593%
GROTON	\$11.70	99.4	\$6.29	0.9971%	0.0809%
HADLEY'S PURCHASE	\$0.00	84.5	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.25	100.3	\$4.25	0.5663%	0.0428%
HAMPSTEAD	\$24.20	89.2	\$21.49	2.3416%	0.6631%
HAMPTON	\$16.08	98.6	\$15.67	6.8743%	1.9465%
HAMPTON FALLS	\$21.50	90.7	\$19.29	0.9443%	0.2674%
HANCOCK	\$23.11	102.9	\$23.80	0.5434%	0.1381%
HANOVER	\$19.72	81.0	\$15.95	17.5938%	1.4277%
HARRISVILLE	\$17.60	98.4	\$17.32	2.7908%	0.1109%
HART'S LOCATION	\$3.65	100.0	\$3.53	0.1250%	0.0095%
HAVERHILL	\$29.76	98.0	\$30.46	2.3807%	0.1932%
HEBRON	\$8.32	98.8	\$8.09	1.8778%	0.1524%
HENNIKER	\$33.33	93.3	\$30.90	2.6184%	0.2443%
HILL	\$25.30	102.8	\$26.91	0.5175%	0.0483%
HILLSBOROUGH	\$29.52	100.4	\$30.32	1.1224%	0.2852%
HINSDALE	\$26.93	103.6	\$27.78	4.8463%	0.1926%
HOLDERNESS	\$14.18	91.7	\$12.98	5.3255%	0.4321%
HOLLIS	\$23.43	91.0	\$21.32	2.9989%	0.7620%
HOOKSETT	\$26.39	82.5	\$21.52	12.0674%	1.1258%
HOPKINTON	\$33.55	92.7	\$31.00	4.0944%	0.3820%
HUDSON	\$21.97	87.3	\$19.41	6.7492%	1.7150%
JACKSON	\$11.26	94.6	\$10.62	3.1986%	0.2420%
JAFFREY	\$33.00	93.3	\$30.66	6.3338%	0.2518%
JEFFERSON	\$20.39	101.4	\$20.79	3.9050%	0.0688%
KEENE	\$36.39	99.8	\$35.98	26.1814%	1.0407%
KENSINGTON	\$23.51	88.2	\$20.57	0.7017%	0.1987%
KILKENNY	\$0.00	84.5	\$0.00	0.0000%	0.0000%
KINGSTON	\$25.50	85.9	\$22.01	1.5444%	0.4373%
LACONIA	\$22.20	93.3	\$20.34	19.3723%	1.2034%
LANCASTER	\$25.61	103.3	\$26.94	8.3626%	0.1473%
LANDAFF	\$19.73	100.6	\$20.07	0.3533%	0.0287%
LANGDON	\$29.73	99.4	\$29.10	1.2495%	0.0333%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
LEBANON	1,880,676,558	111,479,714	1,992,156,272	57,056,523	0	2,049,212,795
LEE	446,745,073	26,908,281	473,653,354	307,294	0	473,960,648
LEMPSTER	148,500,562	-14,951,246	133,549,316	10,486	0	133,559,802
LINCOLN	836,406,864	769,440	837,176,304	2,016,362	0	839,192,665
LISBON	107,331,430	-438,437	106,892,993	0	0	106,892,993
LITCHFIELD	886,206,984	19,102,128	905,309,112	1,287,897	0	906,597,009
LITTLETON	725,425,210	-72,549,985	652,875,225	5,055,574	0	657,930,799
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,785,041,790	62,417,799	3,847,459,589	31,856,228	0	3,879,315,817
LOUDON	547,279,088	18,942,721	566,221,809	5,624,476	0	571,846,284
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	58,982,060	812,772	59,794,832	0	0	59,794,832
LYME	347,588,500	21,652,139	369,240,639	0	0	369,240,639
LYNDEBOROUGH	166,012,320	8,053,451	174,065,771	345	0	174,066,117
MADBURY	234,152,390	5,451,917	239,604,307	0	32,649	239,636,957
MADISON	470,890,133	37,722,499	508,612,632	976,369	0	509,589,001
MANCHESTER	9,077,786,989	441,363,528	9,519,150,517	32,430,676	101,316	9,551,682,509
MARLBOROUGH	173,723,655	1,890,224	175,613,879	495,479	0	176,109,358
MARLOW	64,525,151	-982,178	63,542,973	68,086	0	63,611,058
MARTIN'S LOCATION	38,434	4,318	42,752	0	0	42,752
MASON	153,704,480	7,267,200	160,971,680	11,910	0	160,983,590
MEREDITH	1,773,868,002	185,500,859	1,959,368,861	9,161,526	0	1,968,530,387
MERRIMACK	3,337,276,837	-14,836,256	3,322,440,581	302,326	172,760	3,322,915,667
MIDDLETON	164,922,148	260,972	165,183,120	0	0	165,183,120
MILAN	126,534,573	-10,207,295	116,327,278	108,763	195,710	116,631,751
MILFORD	1,339,034,961	77,249,984	1,416,284,945	1,338,001	63,879	1,417,686,825
MILLSFIELD	8,137,153	86,041,249	94,178,402	0	0	94,178,402
MILTON	360,408,165	35,228,059	395,636,224	0	53,680	395,689,904
MONROE	411,866,295	-148,937,735	262,928,560	0	0	262,928,560
MONT VERNON	254,178,845	13,348,104	267,526,949	0	0	267,526,949
MOULTONBOROUGH	2,844,591,697	119,727,416	2,964,319,113	4,206,324	0	2,968,525,437
NASHUA	8,249,067,536	1,363,052,207	9,612,119,743	10,359,840	349,554	9,622,829,137
NELSON	122,176,221	-5,041,136	117,135,085	0	0	117,135,085
NEW BOSTON	633,818,967	-1,095,266	632,723,701	5,676	0	632,729,377
NEW CASTLE	723,880,705	16,127,303	740,008,008	0	0	740,008,008
NEW DURHAM	407,328,708	37,218,211	444,546,919	0	0	444,546,919
NEW HAMPTON	316,923,665	-29,399,538	287,524,127	957,549	0	288,481,676
NEW IPSWICH	384,950,936	18,167,185	403,118,121	3,112	0	403,121,233
NEW LONDON	1,126,372,770	60,214,786	1,186,587,556	0	0	1,186,587,556
NEWBURY	724,669,038	6,044,644	730,713,682	1,665,502	0	732,379,184
NEWFIELDS	248,590,348	12,437,120	261,027,468	0	35,531	261,062,999
NEWINGTON	1,017,291,528	87,419,790	1,104,711,318	2,595,689	55,503	1,107,362,510
NEWMARKET	739,174,428	121,993,629	861,168,057	1,206,012	63,816	862,437,884
NEWPORT	433,334,285	-15,660,934	417,673,351	3,056,874	0	420,730,225

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$28.13	93.8	\$25.59	14.5665%	1.1820%
LEE	\$29.25	94.3	\$26.99	4.1096%	0.2734%
LEMPSTER	\$24.66	104.2	\$26.57	2.8923%	0.0770%
LINCOLN	\$13.19	97.5	\$13.05	5.9653%	0.4841%
LISBON	\$28.68	100.0	\$28.59	0.7598%	0.0617%
LITCHFIELD	\$21.60	95.9	\$20.91	2.0580%	0.5229%
LITTLETON	\$25.91	89.3	\$27.50	4.6768%	0.3795%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.50	94.4	\$20.46	7.9024%	2.2377%
LOUDON	\$20.98	95.4	\$19.88	3.5357%	0.3299%
LOW & BURBANK GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
LYMAN	\$19.23	98.5	\$18.87	0.4250%	0.0345%
LYME	\$25.46	93.1	\$23.65	2.6247%	0.2130%
LYNDEBOROUGH	\$27.74	95.3	\$26.38	0.3951%	0.1004%
MADBURY	\$28.59	95.0	\$27.60	2.0778%	0.1382%
MADISON	\$16.56	91.3	\$15.23	3.8849%	0.2939%
MANCHESTER	\$23.14	95.1	\$21.60	21.6829%	5.5096%
MARLBOROUGH	\$30.18	98.9	\$29.69	2.5556%	0.1016%
MARLOW	\$21.97	101.6	\$22.19	0.9231%	0.0367%
MARTIN'S LOCATION	\$0.00	84.5	\$0.00	0.0014%	0.0000%
MASON	\$25.21	95.4	\$23.96	0.3654%	0.0929%
MEREDITH	\$15.59	90.5	\$14.02	18.2786%	1.1355%
MERRIMACK	\$22.79	99.1	\$22.58	7.5432%	1.9167%
MIDDLETON	\$36.16	99.1	\$36.02	1.4322%	0.0953%
MILAN	\$20.65	98.0	\$21.86	3.8200%	0.0673%
MILFORD	\$28.96	94.5	\$27.12	3.2182%	0.8177%
MILLSFIELD	\$6.60	84.5	\$0.57	3.0846%	0.0543%
MILTON	\$28.40	92.5	\$25.59	3.4309%	0.2282%
MONROE	\$11.34	94.1	\$14.64	1.8690%	0.1517%
MONT VERNON	\$29.45	95.0	\$27.85	0.6073%	0.1543%
MOULTONBOROUGH	\$8.74	95.3	\$8.35	22.6310%	1.7123%
NASHUA	\$25.07	85.0	\$21.06	21.8444%	5.5506%
NELSON	\$19.69	103.3	\$20.42	1.6998%	0.0676%
NEW BOSTON	\$23.35	99.1	\$23.19	1.4363%	0.3650%
NEW CASTLE	\$5.85	97.7	\$5.71	1.5074%	0.4268%
NEW DURHAM	\$22.76	91.6	\$20.77	3.8545%	0.2564%
NEW HAMPTON	\$17.99	104.3	\$19.44	2.6787%	0.1664%
NEW IPSWICH	\$26.23	93.6	\$24.86	0.9151%	0.2325%
NEW LONDON	\$15.67	94.8	\$14.84	7.3366%	0.6844%
NEWBURY	\$16.05	99.1	\$15.86	4.5282%	0.4224%
NEWFIELDS	\$23.22	95.2	\$21.84	0.5318%	0.1506%
NEWINGTON	\$9.15	89.8	\$7.37	2.2558%	0.6387%
NEWMARKET	\$25.45	85.8	\$21.58	1.7568%	0.4975%
NEWPORT	\$28.73	101.7	\$29.23	9.1111%	0.2427%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
NEWTON	506,323,398	26,718,418	533,041,816	0	39,844	533,081,659
NORTH HAMPTON	1,030,306,750	174,941,253	1,205,248,003	0	66,707	1,205,314,710
NORTHFIELD	283,582,944	25,286,333	308,869,277	2,500,071	0	311,369,349
NORTHUMBERLAND	111,134,907	-6,807,720	104,327,187	453,305	96,767	104,877,259
NORTHWOOD	468,026,783	26,800,101	494,826,884	345,315	0	495,172,199
NOTTINGHAM	613,368,641	12,431,322	625,799,963	197,410	0	625,997,374
ODELL	2,035,320	398,534	2,433,854	497,882	0	2,931,736
ORANGE	31,659,106	70,015	31,729,121	129,255	0	31,858,375
ORFORD	135,286,101	7,436,089	142,722,190	130,491	0	142,852,681
OSSIPEE	642,113,539	38,079,616	680,193,155	53,690	42,535	680,289,380
PELHAM	1,676,395,742	12,333,880	1,688,729,622	1,284,474	0	1,690,014,097
PEMBROKE	615,755,177	49,403,012	665,158,189	1,668,238	0	666,826,427
PETERBOROUGH	640,759,136	39,627,430	680,386,566	2,128,461	0	682,515,027
PIERMONT	96,449,808	-1,819,607	94,630,201	58,309	0	94,688,509
PINKHAM'S GRANT	2,755,360	496,236	3,251,596	3,508,569	0	6,760,166
PITTSBURG	252,238,831	25,730,296	277,969,127	4,846,868	0	282,815,995
PITTSFIELD	265,648,517	-13,374,828	252,273,689	306,137	0	252,579,826
PLAINFIELD	272,210,197	7,792,501	280,002,698	38,990	0	280,041,688
PLAISTOW	992,241,173	44,005,573	1,036,246,746	0	60,324	1,036,307,070
PLYMOUTH	433,056,266	42,084,202	475,140,468	2,376,926	0	477,517,394
PORTSMOUTH	4,791,313,051	860,666,719	5,651,979,770	60,832,945	231,173	5,713,043,888
RANDOLPH	70,874,787	-4,979,600	65,895,187	1,667,463	0	67,562,650
RAYMOND	933,842,961	12,901,517	946,744,478	434,345	0	947,178,823
RICHMOND	94,677,975	3,184,865	97,862,840	0	0	97,862,840
RINDGE	533,102,260	19,392,444	552,494,704	388,098	0	552,882,802
ROCHESTER	2,111,147,346	253,952,929	2,365,100,275	15,803,985	73,720	2,380,977,980
ROLLINSFORD	230,041,771	43,932,221	273,973,992	0	42,284	274,016,276
ROXBURY	23,120,286	-1,066,197	22,054,089	3,235,657	0	25,289,746
RUMNEY	177,539,606	-4,775,768	172,763,838	318,142	0	173,081,980
RYE	1,890,465,900	287,100,694	2,177,566,594	2,003,508	8,199	2,179,578,301
SALEM	4,412,559,540	329,452,268	4,742,011,808	3,712,171	0	4,745,723,979
SALISBURY	128,956,412	4,736,460	133,692,872	2,343,621	0	136,036,493
SANBORNTON	393,864,436	65,278,378	459,142,814	1,576,954	0	460,719,767
SANDOWN	529,025,880	114,052,929	643,078,809	0	0	643,078,809
SANDWICH	399,806,637	7,134,036	406,940,673	622,124	0	407,562,797
SARGENT'S PURCHASE	1,961,360	359,776	2,321,136	0	0	2,321,136
SEABROOK	2,723,646,150	-295,454,743	2,428,191,407	0	0	2,428,191,407
SECOND COLLEGE GRANT	1,182,566	180,035	1,362,601	0	0	1,362,601
SHARON	50,563,398	-71,024	50,492,374	76,807	0	50,569,181
SHELBURNE	79,276,650	-11,842,390	67,434,260	372,867	302,314	68,109,442
SOMERSWORTH	843,367,828	43,231,864	886,599,692	3,682,113	27,549	890,309,355
SOUTH HAMPTON	136,068,744	14,594,341	150,663,085	1,700	0	150,664,785
SPRINGFIELD	203,085,199	5,675,373	208,760,572	305,696	2,369	209,068,637
STARK	70,732,534	-3,934,694	66,797,840	526,057	333,662	67,657,559

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$26.16	94.8	\$24.70	1.0859%	0.3075%
NORTH HAMPTON	\$17.79	85.4	\$15.01	2.4553%	0.6952%
NORTHFIELD	\$25.98	89.1	\$23.08	1.9252%	0.1796%
NORTHUMBERLAND	\$36.80	96.5	\$38.24	3.4350%	0.0605%
NORTHWOOD	\$23.98	94.3	\$22.33	1.0087%	0.2856%
NOTTINGHAM	\$20.65	97.1	\$19.94	1.2752%	0.3611%
ODELL	\$9.85	84.5	\$6.84	0.0960%	0.0017%
ORANGE	\$24.75	98.7	\$24.51	0.2265%	0.0184%
ORFORD	\$27.36	94.7	\$25.86	1.0154%	0.0824%
OSSIPEE	\$19.30	94.2	\$18.08	5.1863%	0.3924%
PELHAM	\$20.95	98.6	\$20.68	3.8364%	0.9748%
PEMBROKE	\$29.00	90.0	\$26.07	4.1229%	0.3846%
PETERBOROUGH	\$30.84	94.0	\$28.06	1.5493%	0.3937%
PIERMONT	\$23.95	101.1	\$24.28	0.6731%	0.0546%
PINKHAM'S GRANT	\$7.08	84.5	\$2.77	0.2214%	0.0039%
PITTSBURG	\$15.70	90.3	\$13.91	9.2630%	0.1631%
PITTSFIELD	\$32.25	102.3	\$33.51	1.5617%	0.1457%
PLAINFIELD	\$28.35	96.9	\$26.93	6.0644%	0.1615%
PLAISTOW	\$22.50	95.2	\$21.24	2.1110%	0.5978%
PLYMOUTH	\$25.17	87.4	\$22.62	3.3943%	0.2754%
PORTSMOUTH	\$17.04	84.9	\$14.15	11.6378%	3.2954%
RANDOLPH	\$14.93	102.6	\$15.48	2.2129%	0.0390%
RAYMOND	\$23.74	97.0	\$23.08	1.9295%	0.5463%
RICHMOND	\$28.19	95.8	\$27.16	1.4201%	0.0564%
RINDGE	\$27.91	96.3	\$26.26	8.0231%	0.3189%
ROCHESTER	\$28.26	88.3	\$24.18	20.6446%	1.3734%
ROLLINSFORD	\$27.98	83.6	\$23.22	2.3759%	0.1581%
ROXBURY	\$25.32	103.2	\$23.03	0.3670%	0.0146%
RUMNEY	\$23.76	95.6	\$24.10	1.2303%	0.0998%
RYE	\$10.68	86.8	\$9.23	4.4399%	1.2572%
SALEM	\$20.43	92.3	\$18.87	9.6674%	2.7374%
SALISBURY	\$24.56	92.6	\$22.90	0.8411%	0.0785%
SANBORNTON	\$23.63	85.6	\$20.14	4.2780%	0.2658%
SANDOWN	\$29.16	82.2	\$23.53	1.3100%	0.3709%
SANDWICH	\$14.46	97.5	\$14.12	3.1071%	0.2351%
SARGENT'S PURCHASE	\$0.00	84.5	\$0.00	0.0760%	0.0013%
SEABROOK	\$14.79	96.0	\$15.34	4.9464%	1.4006%
SECOND COLLEGE GRANT	\$0.00	84.5	\$0.00	0.0446%	0.0008%
SHARON	\$20.92	99.5	\$20.85	0.1148%	0.0292%
SHELBURNE	\$15.58	101.4	\$17.20	2.2308%	0.0393%
SOMERSWORTH	\$32.12	95.0	\$30.25	7.7196%	0.5135%
SOUTH HAMPTON	\$18.23	89.6	\$16.07	0.3069%	0.0869%
SPRINGFIELD	\$22.29	97.7	\$21.51	4.5275%	0.1206%
STARK	\$17.42	97.2	\$17.54	2.2160%	0.0390%



## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
STEWARTSTOWN	90,937,586	-6,942,708	83,994,878	40,552	0	84,035,430
STODDARD	256,898,740	-6,745,837	250,152,903	29,931	0	250,182,834
STRAFFORD	473,069,300	35,189,188	508,258,488	0	0	508,258,488
STRATFORD	75,726,953	-16,450,755	59,276,198	308,471	378,457	59,963,125
STRATHAM	1,256,137,007	67,630,777	1,323,767,784	0	10,481	1,323,778,265
SUCCESS	11,743,693	2,114,417	13,858,110	785,282	0	14,643,392
SUGAR HILL	145,636,599	-2,326,146	143,310,453	0	0	143,310,453
SULLIVAN	52,728,231	-164,163	52,564,068	0	0	52,564,068
SUNAPEE	1,205,901,984	66,762,445	1,272,664,429	0	0	1,272,664,429
SURRY	78,419,001	-931,360	77,487,641	3,952,227	0	81,439,868
SUTTON	254,964,122	27,638,618	282,602,740	1,005	0	282,603,745
SWANZEY	550,986,376	16,099,145	567,085,521	1,556,888	0	568,642,409
TAMWORTH	341,949,702	-2,301,648	339,648,054	5,705,049	0	345,353,103
TEMPLE	140,120,067	2,709,353	142,829,420	270,826	0	143,100,246
THOM & MES PURCHASE	5,216,473	956,815	6,173,288	314,688	0	6,487,976
THORNTON	366,415,877	4,188,178	370,604,055	415,485	0	371,019,540
TILTON	508,872,880	16,384,056	525,256,936	192,595	0	525,449,531
TROY	108,170,655	13,138,363	121,309,018	4,499	0	121,313,518
TUFTONBORO	973,819,522	36,293,357	1,010,112,879	1,231,042	0	1,011,343,921
UNITY	126,003,365	-8,747,141	117,256,224	15,757	0	117,271,981
WAKEFIELD	910,277,423	89,239,285	999,516,708	1,046,079	212,469	1,000,775,256
WALPOLE	423,602,008	-2,778,603	420,823,405	0	182,182	421,005,586
WARNER	284,110,405	-14,314,121	269,796,284	702,531	0	270,498,815
WARREN	83,899,662	-18,219,118	65,680,544	400,318	0	66,080,862
WASHINGTON	228,769,885	-11,876,564	216,893,321	124,455	0	217,017,776
WATERVILLE VALLEY	335,895,878	17,406,791	353,302,669	996,987	0	354,299,656
WEARE	856,555,809	-17,851,724	838,704,085	2,647,367	0	841,351,452
WEBSTER	209,318,885	-6,501,232	202,817,653	1,008,360	0	203,826,014
WENTWORTH	93,575,525	234,254	93,809,779	105,626	0	93,915,405
WENTWORTH LOCATION	7,232,938	1,306,417	8,539,355	7,793	0	8,547,148
WESTMORELAND	163,508,982	6,308,667	169,817,649	468	0	169,818,117
WHITEFIELD	200,951,406	-12,383,346	188,568,060	1,777,307	22,896	190,368,264
WILMOT	177,237,784	13,278,709	190,516,493	42,522	0	190,559,016
WILTON	368,429,816	10,780,912	379,210,728	177,184	4,958	379,392,871
WINCHESTER	275,887,979	-45,199,780	230,688,199	544,650	0	231,232,849
WINDHAM	2,291,885,340	206,516,487	2,498,401,827	601,481	0	2,499,003,308
WINDSOR	27,571,407	-565,149	27,006,258	1,636,635	0	28,642,893
WOLFEBORO	1,970,682,356	84,208,485	2,054,890,841	1,932,439	3,891	2,056,827,170
WOODSTOCK	225,018,862	17,184,425	242,203,287	760,422	0	242,963,710
STATE TOTALS	162,782,123,177	9,945,114,569	172,727,237,746	632,736,842	5,459,103	173,365,433,691

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



## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.88	101.8	\$25.34	2.7524%	0.0485%
STODDARD	\$14.99	101.9	\$15.30	3.6305%	0.1443%
STRAFFORD	\$21.25	93.0	\$19.73	4.4069%	0.2932%
STRATFORD	\$23.51	101.2	\$28.11	1.9640%	0.0346%
STRATHAM	\$20.40	94.8	\$19.25	2.6966%	0.7636%
SUCCESS	\$5.41	84.5	\$4.33	0.4796%	0.0084%
SUGAR HILL	\$21.25	101.2	\$21.54	1.0187%	0.0827%
SULLIVAN	\$31.58	99.1	\$31.36	0.7628%	0.0303%
SUNAPEE	\$15.03	94.6	\$14.22	27.5601%	0.7341%
SURRY	\$18.18	101.2	\$17.44	1.1818%	0.0470%
SUTTON	\$26.98	90.0	\$24.26	1.7473%	0.1630%
SWANZEY	\$28.87	95.0	\$27.50	8.2518%	0.3280%
TAMWORTH	\$22.94	100.7	\$22.53	2.6329%	0.1992%
TEMPLE	\$25.02	97.4	\$24.44	0.3248%	0.0825%
THOM & MES PURCHASE	\$3.95	84.5	\$3.18	0.2125%	0.0037%
THORNTON	\$19.39	98.2	\$19.06	2.6373%	0.2140%
TILTON	\$20.72	95.4	\$19.82	4.8790%	0.3031%
TROY	\$36.62	92.1	\$32.39	1.7604%	0.0700%
TUFTONBORO	\$10.43	95.6	\$10.00	7.7101%	0.5834%
UNITY	\$30.13	107.0	\$32.29	2.5396%	0.0676%
WAKEFIELD	\$12.94	91.0	\$11.73	7.6296%	0.5773%
WALPOLE	\$24.31	103.1	\$24.35	6.1094%	0.2428%
WARNER	\$27.34	104.0	\$28.52	1.6725%	0.1560%
WARREN	\$23.57	109.9	\$29.33	0.4697%	0.0381%
WASHINGTON	\$19.35	105.0	\$20.34	4.6996%	0.1252%
WATERVILLE VALLEY	\$14.00	95.2	\$13.26	2.5185%	0.2044%
WEARE	\$22.37	100.4	\$22.54	1.9099%	0.4853%
WEBSTER	\$22.97	95.7	\$23.31	1.2602%	0.1176%
WENTWORTH	\$22.58	95.0	\$22.27	0.6676%	0.0542%
WENTWORTH LOCATION	\$6.17	84.5	\$5.19	0.2799%	0.0049%
WESTMORELAND	\$24.83	96.2	\$23.87	2.4643%	0.0980%
WHITEFIELD	\$24.77	100.4	\$25.81	6.2351%	0.1098%
WILMOT	\$24.29	92.1	\$22.53	1.1782%	0.1099%
WILTON	\$26.34	97.0	\$25.52	0.8612%	0.2188%
WINCHESTER	\$30.53	116.7	\$35.98	3.3555%	0.1334%
WINDHAM	\$21.82	91.7	\$19.89	5.0906%	1.4415%
WINDSOR	\$12.46	100.9	\$11.94	0.0650%	0.0165%
WOLFEBORO	\$14.63	95.9	\$13.99	15.6806%	1.1864%
WOODSTOCK	\$19.89	92.8	\$18.29	1.7271%	0.1401%
STATE TOTALS	\$22.13	94.2	\$20.60	100.0000%	100.00%

**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