2017

EQUALIZATION

SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT

OF

REVENUE ADMINISTRATION

MUNICIPAL & PROPERTY DIVISION

2017 EQUALIZATION SURVEY

"INCLUDING UTILITIES AND RAILROADS"

May 1, 2018

This report presents the results of the 2017 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, 2016, to September 30, 2017, 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 2017 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 2017 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 2017 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 2016 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 2018 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2019 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 2017 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2017 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 2017 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 2017 Notification of Total Equalized Valuations on **April 26, 2018**.

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

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	98,187,900	1,046,358	99,234,258	4,941	0	99,239,198
ALBANY	112,117,676	-8,001,108	104,116,568	1,002,913	0	105,119,481
ALEXANDRIA	197,634,493	600,353	198,234,846	166,321	0	198,401,167
ALLENSTOWN	290,778,973	4,202,707	294,981,680	333,067	0	295,314,748
ALSTEAD	161,710,072	-3,300,808	158,409,264	60	0	158,409,324
ALTON	1,713,302,566	41,892,180	1,755,194,746	418,208	0	1,755,612,953
AMHERST	1,709,429,600	163,671,620	1,873,101,220	1,322,692	8,342	1,874,432,255
ANDOVER	258,124,827	17,621,744	275,746,571	7,572	0	275,754,143
ANTRIM	232,652,693	21,281,284	253,933,977	727,867	0	254,661,843
ASHLAND	237,997,674	11,790,187	249,787,861	2,465,056	0	252,252,917
ATKINSON	961,469,064	72,955,701	1,034,424,765	0	361	1,034,425,126
ATKINSON & GILMANTON	696,933	138,566	835,499	0	0	835,499
AUBURN	678,082,370	112,411,142	790,493,512	19,332,317	0	809,825,829
BARNSTEAD	448,988,627	86,724,054	535,712,681	0	0	535,712,681
BARRINGTON	1,000,097,252	46,694,482	1,046,791,734	961,181	0	1,047,752,915
BARTLETT	1,056,172,948	26,842,762	1,083,015,710	800,169	0	1,083,815,880
BATH	121,961,779	-10,719,819	111,241,960	9,440,251	0	120,682,211
BEAN'S GRANT	508	123	631	0	0	631
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,785,488,214	222,225,745	4,007,713,959	3,248	6,201	4,007,723,408
BELMONT	605,419,617	68,933,865	674,353,482	848,906	0	675,202,388
BENNINGTON	104,786,413	287,527	105,073,940	15,941	0	105,089,881
BENTON	25,188,662	2,568,795	27,757,457	617,217	0	28,374,674
BERLIN	402,297,188	-88,302,655	313,994,533	36,564,463	74,533	350,633,529
BETHLEHEM	232,072,047	49,104,816	281,176,863	1,360,206	4,449	282,541,519
BOSCAWEN	241,330,002	30,622,283	271,952,285	2,044,971	1,394	273,998,650
BOW	1,166,319,223	107,593,799	1,273,913,022	3,071	25,071	1,273,941,164
BRADFORD	198,769,892	26,695,077	225,464,969	28,167	0	225,493,136
BRENTWOOD	568,493,384	67,046,871	635,540,255	0	0	635,540,255
BRIDGEWATER	346,057,600	21,717,160	367,774,760	0	0	367,774,760
BRISTOL	469,537,755	36,954,938	506,492,693	1,321,052	0	507,813,745
BROOKFIELD	95,782,282	10,485,756	106,268,038	0	0	106,268,038
BROOKLINE	527,388,430	82,362,810	609,751,240	0	0	609,751,240
CAMBRIDGE	8,815,865	1,810,787	10,626,652	0	0	10,626,652
CAMPTON	384,763,929	22,377,200	407,141,129	711,590	0	407,852,719
CANAAN	345,667,929	25,166,371	370,834,300	76,694	0	370,910,994
CANDIA	398,348,452	85,383,513	483,731,965	7,702	0	483,739,667
CANTERBURY	261,182,744	23,228,351	284,411,095	398,099	0	284,809,194
CARROLL	325,776,609	2,923,416	328,700,025	3,574,990	0	332,275,015
CENTER HARBOR	430,506,928	6,958,944	437,465,872	110,055	0	437,575,927
CHANDLER'S PURCHASE	40,313	8,390	48,703	0	0	48,703
CHARLESTOWN	281,906,939	-7,439,471	274,467,468	644,232	164,277	275,275,977
CHATHAM	49,159,945	2,508,729	51,668,674	739,419	0	52,408,092
CHESTER	565,715,600	83,974,311	649,689,911	0	0	649,689,911

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	$26.92	99.0	$26.52	2.1262%	0.0543%
ALBANY	$16.92	108.6	$17.96	0.7572%	0.0575%
ALEXANDRIA	$25.17	95.1	$24.75	1.3697%	0.1086%
ALLENSTOWN	$32.11	97.4	$31.34	1.7350%	0.1616%
ALSTEAD	$26.67	102.2	$27.14	2.1709%	0.0867%
ALTON	$12.86	97.6	$12.52	15.5147%	0.9606%
AMHERST	$26.01	90.6	$23.52	3.9904%	1.0256%
ANDOVER	$22.86	91.5	$21.25	1.6201%	0.1509%
ANTRIM	$27.97	89.0	$25.31	0.5421%	0.1393%
ASHLAND	$24.90	95.1	$23.41	1.7414%	0.1380%
ATKINSON	$18.30	92.9	$16.86	1.9976%	0.5660%
ATKINSON & GILMANTON	$0.00	82.9	$0.00	0.0273%	0.0005%
AUBURN	$21.15	85.6	$17.55	1.5638%	0.4431%
BARNSTEAD	$28.90	83.6	$24.10	4.7342%	0.2931%
BARRINGTON	$24.08	95.7	$22.72	8.5396%	0.5733%
BARTLETT	$8.70	97.5	$8.46	7.8073%	0.5930%
BATH	$21.02	98.1	$20.85	0.8331%	0.0660%
BEAN'S GRANT	$0.00	82.9	$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	$0.00	82.9	$0.00	0.0000%	0.0000%
BEDFORD	$18.91	94.3	$17.65	8.5319%	2.1929%
BELMONT	$29.46	89.7	$26.17	5.9669%	0.3694%
BENNINGTON	$31.94	98.2	$31.58	0.2237%	0.0575%
BENTON	$17.83	90.7	$15.74	0.1959%	0.0155%
BERLIN	$39.19	99.4	$43.67	11.4422%	0.1919%
BETHLEHEM	$30.72	82.2	$25.04	1.9505%	0.1546%
BOSCAWEN	$29.97	88.2	$26.28	1.6098%	0.1499%
BOW	$27.77	95.3	$24.99	7.4847%	0.6971%
BRADFORD	$26.40	87.1	$23.17	1.3248%	0.1234%
BRENTWOOD	$24.79	87.7	$22.03	1.2273%	0.3477%
BRIDGEWATER	$9.62	93.6	$9.00	2.5389%	0.2012%
BRISTOL	$22.13	90.4	$20.32	3.5057%	0.2779%
BROOKFIELD	$20.58	89.7	$18.48	0.7655%	0.0581%
BROOKLINE	$32.94	86.0	$28.24	1.2981%	0.3336%
CAMBRIDGE	$0.00	82.9	$0.00	0.3468%	0.0058%
CAMPTON	$24.80	94.4	$23.17	2.8156%	0.2232%
CANAAN	$31.75	92.5	$29.20	2.5606%	0.2029%
CANDIA	$22.11	82.3	$17.94	0.9341%	0.2647%
CANTERBURY	$25.98	91.6	$23.64	1.6733%	0.1558%
CARROLL	$19.68	99.1	$19.23	10.8431%	0.1818%
CENTER HARBOR	$13.88	98.4	$13.64	3.8669%	0.2394%
CHANDLER'S PURCHASE	$0.00	82.9	$0.00	0.0016%	0.0000%
CHARLESTOWN	$36.50	99.4	$37.06	5.8979%	0.1506%
CHATHAM	$14.15	95.1	$13.22	0.3775%	0.0287%
CHESTER	$23.41	83.8	$19.74	1.2546%	0.3555%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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	501,102,059	19,606,480	520,708,539	1,457,115	0	522,165,654
CHICHESTER	265,615,384	26,297,681	291,913,065	0	0	291,913,065
CLAREMONT	716,805,957	-16,808,393	699,997,564	1,860,708	134,914	701,993,186
CLARKSVILLE	41,179,282	5,654,611	46,833,893	2,788,312	0	49,622,205
COLEBROOK	179,852,590	-14,513,124	165,339,466	0	4,005	165,343,471
COLUMBIA	86,020,433	-4,948,742	81,071,691	168,746	12,325	81,252,762
CONCORD	4,112,883,947	111,632,466	4,224,516,413	28,483,094	24,347	4,253,023,855
CONWAY	1,451,662,870	214,746,452	1,666,409,322	1,205,145	0	1,667,614,467
CORNISH	177,679,178	5,755,526	183,434,704	348,731	61,374	183,844,809
CRAWFORD'S PURCHASE	187,747	38,740	226,487	0	0	226,487
CROYDON	89,542,655	-1,447,425	88,095,230	0	0	88,095,230
CUTT'S GRANT	0	0	0	0	0	0
DALTON	77,260,429	4,853,499	82,113,928	6,334,133	9,298	88,457,359
DANBURY	107,823,607	8,951,920	116,775,527	0	0	116,775,527
DANVILLE	400,460,157	36,158,704	436,618,861	81	0	436,618,942
DEERFIELD	572,877,679	45,650,795	618,528,474	65,559	0	618,594,033
DEERING	183,484,177	19,309,920	202,794,097	8,945	0	202,803,043
DERRY	2,874,851,045	331,001,217	3,205,852,262	3,615,173	0	3,209,467,436
DIX GRANT	821,608	164,399	986,007	0	0	986,007
DIXVILLE	8,300,507	24,462,232	32,762,739	3,297	0	32,766,036
DORCHESTER	39,141,946	-324,646	38,817,300	12,953	0	38,830,253
DOVER	3,213,761,960	258,607,095	3,472,369,055	6,388,084	28,785	3,478,785,924
DUBLIN	229,953,868	10,318,790	240,272,658	1,874,692	0	242,147,350
DUMMER	100,776,462	-34,326,195	66,450,267	0	28,673	66,478,940
DUNBARTON	304,100,677	49,302,507	353,403,184	3,687,553	0	357,090,737
DURHAM	1,028,695,445	113,442,061	1,142,137,506	2,275,875	10,625	1,144,424,005
EAST KINGSTON	313,661,776	31,826,945	345,488,721	1,112	11,716	345,501,548
EASTON	63,436,396	5,376,144	68,812,540	349,946	0	69,162,486
EATON	110,384,994	-3,175,560	107,209,434	0	0	107,209,434
EFFINGHAM	170,598,052	-363,535	170,234,517	85,631	0	170,320,147
ELLSWORTH	13,636,832	937,609	14,574,441	302,940	0	14,877,382
ENFIELD	549,317,095	53,501,116	602,818,211	168,997	0	602,987,208
EPPING	712,691,474	141,947,266	854,638,740	4,298,965	0	858,937,705
EPSOM	427,438,182	33,853,509	461,291,691	1,005,175	0	462,296,866
ERROL	87,447,813	2,766,762	90,214,575	2,173,483	0	92,388,058
ERVING'S GRANT	36,767	38,272	75,039	0	0	75,039
EXETER	1,781,687,610	311,526,370	2,093,213,980	1,775,517	13,770	2,095,003,267
FARMINGTON	454,464,673	48,181,292	502,645,965	579,207	0	503,225,173
FITZWILLIAM	290,336,590	-4,955,633	285,380,957	27,818	0	285,408,775
FRANCESTOWN	191,285,195	3,850,966	195,136,161	0	0	195,136,161
FRANCONIA	285,235,738	28,548,295	313,784,033	792,615	0	314,576,648
FRANKLIN	570,187,542	30,672,830	600,860,372	3,998,394	0	604,858,766
FREEDOM	490,087,046	44,959,949	535,046,995	0	0	535,046,995
FREMONT	407,170,200	73,783,395	480,953,595	0	0	480,953,595

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	$21.34	96.2	$20.40	7.1558%	0.2857%
CHICHESTER	$27.72	90.9	$25.03	1.7151%	0.1597%
CLAREMONT	$42.66	102.7	$42.57	15.0404%	0.3841%
CLARKSVILLE	$19.23	87.9	$15.87	1.6193%	0.0272%
COLEBROOK	$29.49	107.0	$31.82	5.3956%	0.0905%
COLUMBIA	$19.40	88.1	$19.81	2.6515%	0.0445%
CONCORD	$28.24	96.5	$25.32	24.9876%	2.3271%
CONWAY	$19.98	86.4	$17.27	12.0127%	0.9125%
CORNISH	$21.52	95.9	$20.64	3.9389%	0.1006%
CRAWFORD'S PURCHASE	$0.00	82.9	$0.00	0.0074%	0.0001%
CROYDON	$15.42	100.8	$15.58	1.8875%	0.0482%
CUTT'S GRANT	$0.00	82.9	$0.00	0.0000%	0.0000%
DALTON	$25.27	90.7	$21.89	2.8866%	0.0484%
DANBURY	$23.50	92.1	$21.60	0.6861%	0.0639%
DANVILLE	$28.25	91.2	$25.59	0.8431%	0.2389%
DEERFIELD	$23.30	87.4	$21.23	1.1946%	0.3385%
DEERING	$29.97	88.3	$26.53	0.4317%	0.1110%
DERRY	$28.86	89.7	$25.25	6.1977%	1.7561%
DIX GRANT	$0.00	82.9	$0.00	0.0322%	0.0005%
DIXVILLE	$8.14	82.9	$2.05	1.0692%	0.0179%
DORCHESTER	$24.59	101.2	$24.73	0.2681%	0.0212%
DOVER	$25.87	92.4	$23.39	28.3534%	1.9035%
DUBLIN	$24.22	95.0	$22.95	3.3184%	0.1325%
DUMMER	$12.34	104.2	$16.51	2.1694%	0.0364%
DUNBARTON	$25.61	81.9	$21.66	2.0980%	0.1954%
DURHAM	$30.64	88.7	$27.23	9.3275%	0.6262%
EAST KINGSTON	$24.77	86.8	$22.30	0.6672%	0.1890%
EASTON	$13.14	92.1	$12.02	0.4775%	0.0378%
EATON	$10.84	102.9	$11.14	0.7723%	0.0587%
EFFINGHAM	$21.85	98.4	$21.79	1.2269%	0.0932%
ELLSWORTH	$20.88	92.8	$19.08	0.1027%	0.0081%
ENFIELD	$26.01	91.0	$23.03	4.1627%	0.3299%
EPPING	$25.94	82.5	$21.32	1.6587%	0.4700%
EPSOM	$25.67	91.8	$23.62	2.7161%	0.2530%
ERROL	$12.25	88.1	$11.30	3.0149%	0.0506%
ERVING'S GRANT	$0.00	82.9	$0.00	0.0024%	0.0000%
EXETER	$26.77	85.0	$22.05	4.0456%	1.1463%
FARMINGTON	$27.81	89.2	$24.72	4.1015%	0.2753%
FITZWILLIAM	$23.22	96.6	$23.08	3.9113%	0.1562%
FRANCESTOWN	$24.84	97.2	$24.28	0.4154%	0.1068%
FRANCONIA	$17.75	90.2	$16.03	2.1717%	0.1721%
FRANKLIN	$25.56	91.5	$23.64	3.5537%	0.3310%
FREEDOM	$12.96	91.5	$11.84	3.8542%	0.2928%
FREMONT	$29.19	83.7	$24.60	0.9288%	0.2632%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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	1,757,237,192	91,749,481	1,848,986,673	1,948,418	0	1,850,935,091
GILMANTON	455,888,746	26,506,075	482,394,821	95,313	0	482,490,134
GILSUM	61,155,817	4,296,793	65,452,610	0	0	65,452,610
GOFFSTOWN	1,471,803,900	207,926,005	1,679,729,905	0	0	1,679,729,905
GORHAM	273,854,473	-20,124,070	253,730,403	441,231	84,395	254,256,030
GOSHEN	72,305,652	573,458	72,879,110	15,409	0	72,894,519
GRAFTON	116,393,420	1,076,325	117,469,745	0	0	117,469,745
GRANTHAM	466,937,713	22,078,470	489,016,183	0	0	489,016,183
GREENFIELD	138,935,700	11,177,140	150,112,840	9,069,861	0	159,182,700
GREENLAND	738,579,580	89,406,822	827,986,402	0	19,541	828,005,944
GREEN'S GRANT	3,142,888	651,248	3,794,136	52,485	0	3,846,622
GREENVILLE	97,931,224	17,648,915	115,580,139	1,235,777	0	116,815,916
GROTON	79,859,548	-5,446,868	74,412,680	52,138,736	0	126,551,416
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,898,800	4,357,562	79,256,362	34,327	0	79,290,689
HAMPSTEAD	1,033,840,822	212,851,614	1,246,692,436	2,095,793	0	1,248,788,229
HAMPTON	3,364,144,620	228,975,593	3,593,120,213	18,274,642	0	3,611,394,855
HAMPTON FALLS	424,415,175	70,933,336	495,348,511	934,081	0	496,282,592
HANCOCK	251,025,234	25,542,258	276,567,492	267,643	0	276,835,135
HANOVER	2,015,507,700	470,218,843	2,485,726,543	3,397,460	0	2,489,124,003
HARRISVILLE	191,530,620	3,761,093	195,291,713	185,805	0	195,477,517
HART'S LOCATION	16,165,168	-2,471,575	13,693,593	222,618	0	13,916,211
HAVERHILL	346,046,892	-2,544,035	343,502,857	411,037	0	343,913,895
HEBRON	260,116,975	21,289,864	281,406,839	6,138,634	0	287,545,473
HENNIKER	405,207,394	38,845,217	444,052,611	3,208,840	0	447,261,451
HILL	89,861,773	-440,180	89,421,593	1,712,879	0	91,134,471
HILLSBOROUGH	523,791,497	999,213	524,790,710	108,273	0	524,898,983
HINSDALE	344,928,913	16,876,431	361,805,344	917,474	0	362,722,818
HOLDERNESS	691,273,626	63,305,596	754,579,222	823	0	754,580,045
HOLLIS	1,214,129,628	167,086,827	1,381,216,455	916	304	1,381,217,675
HOOKSETT	1,639,753,502	459,270,273	2,099,023,775	27,397	28,496	2,099,079,668
HOPKINTON	624,231,047	66,698,424	690,929,471	10,930,340	0	701,859,811
HUDSON	3,103,118,822	7,198,110	3,110,316,932	656,775	0	3,110,973,707
JACKSON	398,422,226	18,012,258	416,434,484	765,818	0	417,200,302
JAFFREY	411,862,645	73,656,722	485,519,367	4,987	0	485,524,353
JEFFERSON	126,930,876	1,856,362	128,787,238	673,432	8,519	129,469,188
KEENE	1,839,078,300	1,043,497	1,840,121,797	13,196,749	0	1,853,318,546
KENSINGTON	307,903,758	47,217,291	355,121,049	0	0	355,121,049
KILKENNY	11,371	2,755	14,126	0	0	14,126
KINGSTON	674,398,338	139,429,706	813,828,044	1,358	8,772	813,838,174
LACONIA	2,086,535,275	104,320,994	2,190,856,269	18,572,670	0	2,209,428,939
LANCASTER	269,021,787	-30,432,493	238,589,294	2,633,948	6,780	241,230,021
LANDAFF	50,728,190	-5,122,981	45,605,209	99,427	0	45,704,636
LANGDON	57,461,068	4,530,440	61,991,508	12,622	0	62,004,130

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	$17.26	95.1	$16.35	16.3570%	1.0128%
GILMANTON	$24.80	93.7	$23.28	4.2638%	0.2640%
GILSUM	$29.63	92.0	$27.52	0.8970%	0.0358%
GOFFSTOWN	$27.42	86.4	$23.73	3.5759%	0.9191%
GORHAM	$33.95	94.9	$35.92	8.2971%	0.1391%
GOSHEN	$26.51	99.2	$26.23	1.5618%	0.0399%
GRAFTON	$27.99	97.9	$27.61	0.8110%	0.0643%
GRANTHAM	$23.72	95.2	$22.57	10.4773%	0.2676%
GREENFIELD	$29.97	91.9	$26.07	0.3389%	0.0871%
GREENLAND	$16.64	88.8	$14.74	1.5989%	0.4531%
GREEN'S GRANT	$7.52	82.9	$6.09	0.1255%	0.0021%
GREENVILLE	$31.08	83.8	$25.89	0.2487%	0.0639%
GROTON	$15.64	96.4	$9.44	0.8736%	0.0692%
HADLEY'S PURCHASE	$0.00	82.9	$0.00	0.0000%	0.0000%
HALE'S LOCATION	$3.20	94.5	$3.02	0.5712%	0.0434%
HAMPSTEAD	$24.64	82.3	$20.19	2.4115%	0.6833%
HAMPTON	$16.37	92.9	$15.02	6.9739%	1.9760%
HAMPTON FALLS	$21.10	85.6	$17.89	0.9584%	0.2715%
HANCOCK	$21.96	89.6	$19.83	0.5893%	0.1515%
HANOVER	$20.08	81.0	$16.24	17.1837%	1.3620%
HARRISVILLE	$18.15	97.8	$17.75	2.6788%	0.1070%
HART'S LOCATION	$4.05	118.6	$4.64	0.1002%	0.0076%
HAVERHILL	$31.04	95.8	$30.98	2.3742%	0.1882%
HEBRON	$8.94	91.2	$8.04	1.9851%	0.1573%
HENNIKER	$33.94	89.8	$30.24	2.6278%	0.2447%
HILL	$25.30	93.9	$24.71	0.5354%	0.0499%
HILLSBOROUGH	$30.47	96.8	$30.11	1.1174%	0.2872%
HINSDALE	$30.41	96.9	$28.14	4.9708%	0.1985%
HOLDERNESS	$14.18	91.6	$12.94	5.2093%	0.4129%
HOLLIS	$23.15	87.2	$20.17	2.9404%	0.7558%
HOOKSETT	$26.74	77.4	$20.52	12.3326%	1.1485%
HOPKINTON	$34.29	88.1	$30.10	4.1236%	0.3840%
HUDSON	$19.72	97.1	$19.37	6.6229%	1.7022%
JACKSON	$11.88	95.7	$11.33	3.0053%	0.2283%
JAFFREY	$32.97	84.6	$27.83	6.6537%	0.2657%
JEFFERSON	$20.65	95.8	$20.02	4.2249%	0.0708%
KEENE	$37.22	98.0	$35.97	25.3981%	1.0141%
KENSINGTON	$22.39	86.1	$19.12	0.6858%	0.1943%
KILKENNY	$0.00	82.9	$0.00	0.0005%	0.0000%
KINGSTON	$25.78	81.5	$21.12	1.5716%	0.4453%
LACONIA	$21.03	95.2	$19.64	19.5251%	1.2089%
LANCASTER	$26.34	110.1	$29.19	7.8720%	0.1320%
LANDAFF	$23.57	109.9	$26.07	0.3155%	0.0250%
LANGDON	$31.14	92.4	$28.62	1.3285%	0.0339%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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	1,889,413,271	188,960,999	2,078,374,270	61,781,437	0	2,140,155,707
LEE	451,755,071	78,633,186	530,388,257	468,899	0	530,857,155
LEMPSTER	148,722,089	-12,275,189	136,446,900	11,127	0	136,458,027
LINCOLN	846,291,314	56,264,781	902,556,095	2,122,542	0	904,678,637
LISBON	107,607,192	717,991	108,325,183	0	0	108,325,183
LITCHFIELD	891,238,701	103,960,402	995,199,103	1,430,328	0	996,629,431
LITTLETON	722,671,839	-50,495,466	672,176,373	6,035,630	18,010	678,230,013
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,918,562,426	221,094,503	4,139,656,929	34,059,804	0	4,173,716,733
LOUDON	552,284,687	50,875,690	603,160,377	5,386,223	0	608,546,599
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	59,009,161	5,963,796	64,972,957	0	0	64,972,957
LYME	350,420,600	26,922,146	377,342,746	0	0	377,342,746
LYNDEBOROUGH	166,704,010	23,057,925	189,761,935	385	0	189,762,320
MADBURY	237,015,198	17,233,116	254,248,314	0	8,165	254,256,479
MADISON	480,156,886	28,957,262	509,114,148	973,157	0	510,087,305
MANCHESTER	9,129,421,989	950,668,054	10,080,090,043	35,072,813	25,702	10,115,188,558
MARLBOROUGH	173,903,313	2,436,380	176,339,693	366,181	0	176,705,873
MARLOW	64,151,881	-24,439	64,127,442	126,377	0	64,253,818
MARTIN'S LOCATION	55,948	13,552	69,500	0	0	69,500
MASON	154,620,620	20,393,327	175,013,947	12,342	0	175,026,288
MEREDITH	1,926,741,024	105,104,558	2,031,845,582	9,125,285	0	2,040,970,867
MERRIMACK	3,415,974,706	198,910,525	3,614,885,231	317,488	43,345	3,615,246,064
MIDDLETON	165,328,059	14,447,802	179,775,861	0	0	179,775,861
MILAN	126,838,112	-13,435,186	113,402,926	106,487	135,403	113,644,816
MILFORD	1,365,453,444	135,137,909	1,500,591,353	1,602,171	15,868	1,502,209,392
MILLSFIELD	8,193,625	86,270,904	94,464,529	0	0	94,464,529
MILTON	418,604,844	21,672,744	440,277,588	137,844	59,205	440,474,636
MONROE	414,068,420	-120,061,945	294,006,475	0	0	294,006,475
MONT VERNON	256,872,654	21,580,961	278,453,615	0	0	278,453,615
MOULTONBOROUGH	2,946,102,530	235,705,641	3,181,808,171	4,625,951	0	3,186,434,121
NASHUA	8,289,662,181	2,182,902,327	10,472,564,508	11,191,304	89,331	10,483,845,142
NELSON	121,791,083	-1,373,780	120,417,303	0	0	120,417,303
NEW BOSTON	649,075,318	25,505,971	674,581,289	5,843	0	674,587,132
NEW CASTLE	724,883,504	-781,934	724,101,570	0	0	724,101,570
NEW DURHAM	409,697,801	29,848,835	439,546,636	0	0	439,546,636
NEW HAMPTON	317,847,210	11,114,205	328,961,415	1,063,769	0	330,025,184
NEW IPSWICH	388,570,223	27,467,724	416,037,947	2,965	0	416,040,912
NEW LONDON	1,137,652,589	38,989,187	1,176,641,776	0	0	1,176,641,776
NEWBURY	734,635,931	4,445,860	739,081,791	1,695,685	0	740,777,476
NEWFIELDS	252,976,465	35,576,670	288,553,135	0	9,081	288,562,217
NEWINGTON	1,040,053,547	67,533,019	1,107,586,566	2,982,943	13,638	1,110,583,147
NEWMARKET	757,804,133	172,739,046	930,543,179	1,067,413	15,530	931,626,122
NEWPORT	435,427,589	3,810,535	439,238,124	3,150,533	0	442,388,657

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	$29.08	90.7	$25.46	14.7746%	1.1710%
LEE	$29.94	85.0	$24.97	4.3267%	0.2905%
LEMPSTER	$25.27	102.1	$26.79	2.9237%	0.0747%
LINCOLN	$13.41	91.6	$12.46	6.2455%	0.4950%
LISBON	$30.49	98.8	$30.05	0.7478%	0.0593%
LITCHFIELD	$22.49	87.6	$19.92	2.1217%	0.5453%
LITTLETON	$25.82	90.6	$26.52	4.6822%	0.3711%
LIVERMORE	$0.00	100.0	$0.00	0.0009%	0.0001%
LONDONDERRY	$21.61	89.6	$19.78	8.0598%	2.2837%
LOUDON	$22.26	90.5	$20.00	3.5754%	0.3330%
LOW & BURBANK GRANT	$0.00	82.9	$0.00	0.0000%	0.0000%
LYMAN	$20.97	90.5	$18.96	0.4485%	0.0356%
LYME	$27.19	91.9	$24.86	2.6050%	0.2065%
LYNDEBOROUGH	$27.74	87.7	$24.29	0.4040%	0.1038%
MADBURY	$28.75	91.6	$26.48	2.0723%	0.1391%
MADISON	$16.90	93.2	$15.84	3.6744%	0.2791%
MANCHESTER	$23.32	90.2	$20.69	21.5340%	5.5347%
MARLBOROUGH	$30.17	98.6	$29.61	2.4216%	0.0967%
MARLOW	$23.99	100.0	$23.86	0.8805%	0.0352%
MARTIN'S LOCATION	$0.00	82.9	$0.00	0.0023%	0.0000%
MASON	$25.15	88.2	$22.13	0.3726%	0.0958%
MEREDITH	$15.23	94.8	$14.34	18.0364%	1.1168%
MERRIMACK	$23.37	93.4	$21.78	7.6964%	1.9781%
MIDDLETON	$26.95	91.3	$24.72	1.4652%	0.0984%
MILAN	$22.85	99.8	$24.94	3.7085%	0.0622%
MILFORD	$29.39	90.9	$26.48	3.1980%	0.8220%
MILLSFIELD	$6.77	82.9	$0.59	3.0826%	0.0517%
MILTON	$25.89	96.7	$24.38	3.5900%	0.2410%
MONROE	$11.11	92.7	$12.90	2.0297%	0.1609%
MONT VERNON	$29.46	92.2	$27.05	0.5928%	0.1524%
MOULTONBOROUGH	$8.22	92.0	$7.57	22.9536%	1.7435%
NASHUA	$25.79	78.4	$19.98	22.3188%	5.7364%
NELSON	$18.50	100.2	$18.62	1.6502%	0.0659%
NEW BOSTON	$24.35	95.3	$23.25	1.4361%	0.3691%
NEW CASTLE	$5.85	100.0	$5.85	1.3983%	0.3962%
NEW DURHAM	$23.02	93.2	$21.36	3.5825%	0.2405%
NEW HAMPTON	$19.04	90.7	$18.03	2.9165%	0.1806%
NEW IPSWICH	$26.70	91.9	$24.75	0.8857%	0.2276%
NEW LONDON	$16.01	96.6	$15.44	6.9131%	0.6438%
NEWBURY	$15.71	99.4	$15.56	4.3523%	0.4053%
NEWFIELDS	$23.94	87.6	$20.72	0.5572%	0.1579%
NEWINGTON	$9.10	89.1	$7.35	2.1446%	0.6077%
NEWMARKET	$26.73	81.4	$21.53	1.7990%	0.5098%
NEWPORT	$30.00	96.9	$29.16	9.4783%	0.2421%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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	508,958,248	51,095,368	560,053,616	0	9,961	560,063,577
NORTH HAMPTON	1,033,218,044	184,800,902	1,218,018,946	0	0	1,218,018,946
NORTHFIELD	348,147,564	-6,938,477	341,209,087	2,632,912	0	343,841,999
NORTHUMBERLAND	111,978,691	-10,047,993	101,930,698	821,673	82,674	102,835,045
NORTHWOOD	474,779,205	58,273,887	533,053,092	445,032	0	533,498,124
NOTTINGHAM	619,203,321	44,716,423	663,919,744	202,313	0	664,122,057
ODELL	2,038,101	447,973	2,486,074	447,460	0	2,933,534
ORANGE	32,178,974	1,207,280	33,386,254	133,866	0	33,520,120
ORFORD	136,590,944	11,312,822	147,903,766	138,166	0	148,041,933
OSSIPEE	649,510,037	56,115,816	705,625,853	52,263	46,260	705,724,375
PELHAM	1,719,357,180	80,966,475	1,800,323,655	1,410,311	0	1,801,733,966
PEMBROKE	661,621,383	22,682,839	684,304,222	1,552,859	0	685,857,080
PETERBOROUGH	644,740,144	61,905,070	706,645,214	3,467,083	0	710,112,297
PIERMONT	97,168,249	7,396,673	104,564,922	64,845	0	104,629,767
PINKHAM'S GRANT	2,782,341	579,538	3,361,879	2,223,417	0	5,585,296
PITTSBURG	256,092,216	13,268,624	269,360,840	4,470,043	0	273,830,883
PITTSFIELD	265,576,255	9,366,807	274,943,062	325,832	0	275,268,894
PLAINFIELD	275,293,415	-2,239,518	273,053,897	37,956	0	273,091,853
PLAISTOW	1,008,639,704	119,435,725	1,128,075,429	0	14,743	1,128,090,172
PLYMOUTH	436,393,356	26,131,734	462,525,090	1,939,595	0	464,464,685
PORTSMOUTH	5,486,753,322	244,317,942	5,731,071,264	69,426,347	19,557	5,800,517,168
RANDOLPH	70,823,698	-10,290,758	60,532,940	1,530,322	0	62,063,262
RAYMOND	937,530,771	76,740,533	1,014,271,304	454,182	0	1,014,725,486
RICHMOND	100,141,301	-4,752,374	95,388,927	0	0	95,388,927
RINDGE	537,702,288	82,408,046	620,110,334	455,390	0	620,565,724
ROCHESTER	2,349,725,140	106,867,607	2,456,592,747	16,099,262	76,811	2,472,768,821
ROLLINSFORD	280,930,270	-1,576,299	279,353,971	0	16,327	279,370,298
ROXBURY	23,045,792	89,048	23,134,840	3,435,827	0	26,570,667
RUMNEY	176,223,944	-8,225,365	167,998,579	292,684	0	168,291,263
RYE	2,138,475,100	138,705,824	2,277,180,924	1,956,434	0	2,279,137,359
SALEM	4,450,104,900	416,406,755	4,866,511,655	3,703,335	0	4,870,214,990
SALISBURY	148,356,545	-7,413,617	140,942,928	2,364,116	0	143,307,044
SANBORNTON	395,327,507	52,300,236	447,627,743	1,579,781	0	449,207,523
SANDOWN	535,661,490	155,868,459	691,529,949	0	0	691,529,949
SANDWICH	400,642,384	48,997,390	449,639,774	723,619	0	450,363,393
SARGENT'S PURCHASE	1,975,020	407,393	2,382,413	0	0	2,382,413
SEABROOK	2,619,664,410	-67,772,337	2,551,892,073	0	0	2,551,892,073
SECOND COLLEGE GRANT	1,180,156	231,637	1,411,793	0	0	1,411,793
SHARON	51,155,767	-127,408	51,028,359	76,495	0	51,104,854
SHELBURNE	78,376,897	-15,860,127	62,516,770	357,641	228,957	63,103,367
SOMERSWORTH	852,484,725	113,796,501	966,281,226	4,018,620	30,019	970,329,866
SOUTH HAMPTON	137,490,680	9,969,876	147,460,556	1,671	0	147,462,227
SPRINGFIELD	206,063,736	-1,162,226	204,901,510	299,379	0	205,200,889
STARK	71,609,738	-6,851,977	64,757,761	539,251	251,288	65,548,300

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	$26.58	90.5	$23.99	1.0815%	0.3064%
NORTH HAMPTON	$18.50	84.8	$15.51	2.3521%	0.6665%
NORTHFIELD	$21.98	100.0	$21.67	2.0202%	0.1881%
NORTHUMBERLAND	$35.18	98.8	$37.57	3.3558%	0.0563%
NORTHWOOD	$25.32	88.8	$22.20	1.0302%	0.2919%
NOTTINGHAM	$20.95	92.5	$19.25	1.2825%	0.3634%
ODELL	$6.94	82.9	$4.82	0.0957%	0.0016%
ORANGE	$25.92	95.3	$24.80	0.2314%	0.0183%
ORFORD	$27.10	92.3	$24.96	1.0220%	0.0810%
OSSIPEE	$19.20	92.0	$17.54	5.0837%	0.3861%
PELHAM	$21.45	95.0	$20.37	3.8357%	0.9858%
PEMBROKE	$29.76	94.8	$28.57	4.0296%	0.3753%
PETERBOROUGH	$31.46	91.2	$27.69	1.5117%	0.3885%
PIERMONT	$26.36	92.0	$24.38	0.7223%	0.0572%
PINKHAM'S GRANT	$7.61	82.9	$3.70	0.1823%	0.0031%
PITTSBURG	$15.70	95.6	$14.58	8.9359%	0.1498%
PITTSFIELD	$33.46	94.2	$31.89	1.6173%	0.1506%
PLAINFIELD	$28.25	100.1	$27.79	5.8511%	0.1494%
PLAISTOW	$23.96	88.7	$21.14	2.1784%	0.6173%
PLYMOUTH	$29.56	91.2	$27.55	3.2064%	0.2541%
PORTSMOUTH	$15.38	96.0	$14.42	11.2013%	3.1738%
RANDOLPH	$14.66	112.0	$16.56	2.0253%	0.0340%
RAYMOND	$24.20	91.0	$22.04	1.9595%	0.5552%
RICHMOND	$27.01	103.2	$28.20	1.3072%	0.0522%
RINDGE	$27.19	86.5	$22.96	8.5043%	0.3396%
ROCHESTER	$26.33	94.9	$24.06	20.1540%	1.3530%
ROLLINSFORD	$23.28	100.1	$23.26	2.2770%	0.1529%
ROXBURY	$25.16	98.0	$21.72	0.3641%	0.0145%
RUMNEY	$23.74	98.9	$24.61	1.1618%	0.0921%
RYE	$10.11	93.9	$9.46	4.4012%	1.2471%
SALEM	$20.84	90.7	$18.91	9.4048%	2.6648%
SALISBURY	$24.00	99.6	$24.44	0.8420%	0.0784%
SANBORNTON	$23.63	88.3	$20.73	3.9697%	0.2458%
SANDOWN	$30.78	77.4	$23.40	1.3354%	0.3784%
SANDWICH	$14.42	88.3	$12.76	3.2442%	0.2464%
SARGENT'S PURCHASE	$0.00	82.9	$0.00	0.0777%	0.0013%
SEABROOK	$16.25	91.9	$15.60	4.9279%	1.3963%
SECOND COLLEGE GRANT	$0.00	82.9	$0.00	0.0461%	0.0008%
SHARON	$20.93	99.8	$20.89	0.1088%	0.0280%
SHELBURNE	$15.66	105.4	$18.46	2.0592%	0.0345%
SOMERSWORTH	$33.09	88.0	$28.91	7.9085%	0.5309%
SOUTH HAMPTON	$19.24	92.6	$17.63	0.2848%	0.0807%
SPRINGFIELD	$22.94	99.0	$22.88	4.3965%	0.1123%
STARK	$18.19	97.8	$19.19	2.1390%	0.0359%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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	95,191,169	1,172,878	96,364,047	44,342	0	96,408,389
STODDARD	258,679,740	9,420,034	268,099,774	31,904	0	268,131,678
STRAFFORD	476,427,420	51,404,180	527,831,600	0	0	527,831,600
STRATFORD	78,306,381	-24,205,939	54,100,442	294,367	155,335	54,550,144
STRATHAM	1,266,209,159	150,643,413	1,416,852,572	0	2,717	1,416,855,289
SUCCESS	11,804,861	2,423,654	14,228,515	706,313	0	14,934,828
SUGAR HILL	146,852,754	-4,232,474	142,620,280	0	0	142,620,280
SULLIVAN	52,705,562	-1,101,148	51,604,414	0	0	51,604,414
SUNAPEE	1,218,068,748	58,069,988	1,276,138,736	0	0	1,276,138,736
SURRY	79,854,689	997,861	80,852,550	2,458,554	0	83,311,104
SUTTON	258,232,164	53,519,479	311,751,643	1,036	0	311,752,679
SWANZEY	556,964,035	39,370,655	596,334,690	1,791,618	0	598,126,308
TAMWORTH	347,113,899	24,860,717	371,974,616	6,298,288	0	378,272,904
TEMPLE	140,560,830	12,200,780	152,761,610	16,525	0	152,778,135
THOM & MES PURCHASE	5,262,372	1,085,510	6,347,882	282,818	0	6,630,700
THORNTON	368,899,477	-235,150	368,664,327	389,226	0	369,053,552
TILTON	513,252,057	35,226,098	548,478,155	193,954	0	548,672,109
TROY	117,600,789	14,602,677	132,203,466	4,381	0	132,207,847
TUFTONBORO	982,596,333	114,502,012	1,097,098,345	859,543	0	1,097,957,888
UNITY	126,824,588	-2,570,555	124,254,033	17,272	0	124,271,306
WAKEFIELD	919,880,616	122,263,483	1,042,144,099	1,095,426	235,040	1,043,474,565
WALPOLE	447,083,530	-603,252	446,480,278	0	159,885	446,640,162
WARNER	286,021,325	-9,386,710	276,634,615	560,616	0	277,195,231
WARREN	83,498,067	-13,818,188	69,679,879	492,744	0	70,172,623
WASHINGTON	228,666,294	8,653,752	237,320,046	142,750	0	237,462,797
WATERVILLE VALLEY	329,417,957	-742,663	328,675,294	1,017,440	0	329,692,735
WEARE	862,671,026	29,551,918	892,222,944	1,711,453	0	893,934,396
WEBSTER	209,839,837	2,401,839	212,241,676	1,068,219	0	213,309,895
WENTWORTH	94,891,674	-1,758,871	93,132,803	102,199	0	93,235,003
WENTWORTH LOCATION	7,369,340	1,519,220	8,888,560	7,004	0	8,895,564
WESTMORELAND	165,121,875	7,388,958	172,510,833	455	0	172,511,288
WHITEFIELD	203,836,261	-12,441,369	191,394,892	2,860,621	21,278	194,276,792
WILMOT	178,909,781	10,507,318	189,417,099	40,523	0	189,457,622
WILTON	369,980,701	18,394,385	388,375,086	168,419	1,188	388,544,693
WINCHESTER	274,718,223	-5,248,713	269,469,510	547,360	0	270,016,870
WINDHAM	2,316,321,180	351,199,177	2,667,520,357	572,900	0	2,668,093,257
WINDSOR	27,992,617	-603,383	27,389,234	1,374,734	0	28,763,968
WOLFEBORO	1,987,486,400	182,105,226	2,169,591,626	1,975,954	4,155	2,171,571,735
WOODSTOCK	226,248,039	24,025,564	250,273,603	1,601,904	0	251,875,507
STATE TOTALS	167,660,005,467	14,443,284,911	182,103,290,378	654,008,395	2,570,740	182,759,869,513

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

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

MUNICIPALITY	2017 LOCAL TAX RATE	2017 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	$24.97	87.4	$24.17	3.1461%	0.0528%
STODDARD	$16.38	95.6	$15.72	3.6745%	0.1467%
STRAFFORD	$22.29	90.2	$20.06	4.3020%	0.2888%
STRATFORD	$25.16	108.7	$34.46	1.7801%	0.0298%
STRATHAM	$20.30	89.1	$18.05	2.7361%	0.7753%
SUCCESS	$6.13	82.9	$4.84	0.4874%	0.0082%
SUGAR HILL	$21.18	102.8	$21.75	0.9846%	0.0780%
SULLIVAN	$31.80	101.9	$32.11	0.7072%	0.0282%
SUNAPEE	$15.37	95.4	$14.65	27.3417%	0.6983%
SURRY	$22.23	98.7	$21.22	1.1417%	0.0456%
SUTTON	$26.30	82.6	$21.71	1.8316%	0.1706%
SWANZEY	$28.16	91.6	$25.78	8.1968%	0.3273%
TAMWORTH	$22.70	92.8	$20.65	2.7249%	0.2070%
TEMPLE	$24.93	91.4	$22.89	0.3252%	0.0836%
THOM & MES PURCHASE	$4.01	82.9	$3.18	0.2164%	0.0036%
THORNTON	$19.54	99.5	$19.44	2.5478%	0.2019%
TILTON	$21.50	92.0	$19.87	4.8487%	0.3002%
TROY	$34.19	88.2	$30.05	1.8118%	0.0723%
TUFTONBORO	$10.77	88.8	$9.60	7.9092%	0.6008%
UNITY	$28.92	101.7	$29.40	2.6626%	0.0680%
WAKEFIELD	$12.65	88.2	$11.11	7.5167%	0.5710%
WALPOLE	$24.17	100.0	$24.01	6.1208%	0.2444%
WARNER	$27.97	102.2	$28.57	1.6286%	0.1517%
WARREN	$23.11	102.5	$26.93	0.4844%	0.0384%
WASHINGTON	$19.62	96.0	$18.85	5.0877%	0.1299%
WATERVILLE VALLEY	$14.25	100.2	$14.22	2.2760%	0.1804%
WEARE	$23.05	95.2	$22.01	1.9031%	0.4891%
WEBSTER	$22.97	91.5	$22.31	1.2532%	0.1167%
WENTWORTH	$25.66	97.4	$25.90	0.6436%	0.0510%
WENTWORTH LOCATION	$6.88	82.9	$5.67	0.2903%	0.0049%
WESTMORELAND	$25.00	95.7	$23.89	2.3641%	0.0944%
WHITEFIELD	$26.01	100.8	$26.95	6.3398%	0.1063%
WILMOT	$24.51	93.6	$23.08	1.1131%	0.1037%
WILTON	$27.17	95.2	$25.81	0.8272%	0.2126%
WINCHESTER	$33.30	99.5	$33.52	3.7003%	0.1477%
WINDHAM	$20.20	86.8	$17.44	5.1523%	1.4599%
WINDSOR	$11.86	101.2	$11.49	0.0612%	0.0157%
WOLFEBORO	$14.98	91.6	$13.68	15.6430%	1.1882%
WOODSTOCK	$19.97	90.3	$17.81	1.7388%	0.1378%
STATE TOTALS	$22.19	92.0	$20.17	100.0000%	100.00%

2017 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	3,860,504,514	3,752,686,480	3,834,652,797
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	396,543,796	352,190,983	393,888,072
LOUDON SCHOOL DISTRICT	604,431,541	594,954,309	599,045,318