

**2018**

**EQUALIZATION**

**SURVEY**

*STATE OF NEW HAMPSHIRE*

DEPARTMENT

OF

REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

# 2018 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2019

This report presents the results of the 2018 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, 2017, to September 30, 2018, 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 2018 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 2018 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 2018 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 2017 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, and discretionary easements. If a municipality has had a full revaluation, cyclical revaluation or statistical revaluation as defined by Rev 601.24, 601.25 and 601.16, 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 2019 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2020 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 2018 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2018 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.

#### **APPEAL OF TOTAL EQUALIZED VALUATION**

Municipalities were sent their 2018 Notification of Total Equalized Valuations on **April 26, 2019**.

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.

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

COUNTY SUMMARY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
BELKNAP	11,113,161,231	1,154,229,904	12,267,391,135	35,854,092	4,564	12,303,249,791
CARROLL	13,136,178,331	1,424,851,902	14,561,030,233	22,630,230	300,858	14,583,961,321
CHESHIRE	7,129,895,087	395,408,952	7,525,304,039	27,924,244	172,059	7,553,400,342
COOS	3,214,906,164	(67,112,329)	3,147,793,835	70,371,774	1,319,154	3,219,484,763
GRAFTON	14,030,555,655	943,369,730	14,973,925,385	172,141,222	24,228	15,146,090,835
HILLSBOROUGH	45,175,661,953	4,889,459,958	50,065,121,911	76,478,181	403,692	50,142,003,784
MERRIMACK	16,620,628,448	1,070,644,855	17,691,273,303	74,960,596	183,046	17,766,416,945
ROCKINGHAM	48,917,289,838	6,439,480,610	55,356,770,448	164,629,224	294,131	55,521,693,803
STRAFFORD	11,918,380,601	1,441,782,059	13,360,162,660	68,804,140	318,441	13,429,285,241
SULLIVAN	4,644,824,197	308,976,781	4,953,800,978	36,339,302	607,082	4,990,747,362
<b>TOTALS</b>	<b>175,901,481,505</b>	<b>18,001,092,422</b>	<b>193,902,573,927</b>	<b>750,133,005</b>	<b>3,627,255</b>	<b>194,656,334,187</b>

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

\*\*Includes utilities and railroads

**2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD**

COUNTY SUMMARY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
BELKNAP				100.00%	6.3205%
CARROLL				100.00%	7.4922%
CHESHIRE				100.00%	3.8804%
COOS				100.00%	1.6539%
GRAFTON				100.00%	7.7809%
HILLSBOROUGH				100.00%	25.7592%
MERRIMACK				100.00%	9.1271%
ROCKINGHAM				100.00%	28.5229%
STRAFFORD				100.00%	6.8990%
SULLIVAN				100.00%	2.5639%
<b>TOTALS</b>				<b>100.00%</b>	<b>100.0000%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

BELKNAP COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Alton	1,723,212,542	135,244,302	1,858,456,844	396,794	0	1,858,853,638
Barnstead	596,155,446	(10,933,120)	585,222,326	0	0	585,222,326
Belmont	610,323,121	153,821,271	764,144,392	1,000,915	0	765,145,307
Center Harbor	432,477,747	51,543,363	484,021,110	117,388	0	484,138,498
Gilford	1,775,211,412	268,414,177	2,043,625,589	2,179,903	0	2,045,805,492
Gilmanton	462,055,540	47,136,848	509,192,388	100,034	0	509,292,422
Laconia	2,195,964,959	141,474,434	2,337,439,393	19,183,236	0	2,356,622,629
Meredith	1,940,180,023	296,143,524	2,236,323,547	9,937,855	0	2,246,261,402
New Hampton	331,464,883	(8,684,788)	322,780,095	1,050,223	0	323,830,318
Sanbornton	529,906,813	(4,125,759)	525,781,054	1,710,488	0	527,491,542
Tilton	516,208,745	84,195,652	600,404,397	177,256	4,564	600,586,217
<b>County Totals</b>	<b>11,113,161,231</b>	<b>1,154,229,904</b>	<b>12,267,391,135</b>	<b>35,854,092</b>	<b>4,564</b>	<b>12,303,249,791</b>

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

\*\*Includes utilities and railroads



## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

BELKNAP COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Alton	13.99	92.7	12.94	15.1086%	0.9549%
Barnstead	22.25	101.9	22.58	4.7566%	0.3006%
Belmont	29.25	79.7	23.08	6.2191%	0.3931%
Center Harbor	14.34	89.3	12.79	3.9350%	0.2487%
Gilford	17.04	86.8	14.75	16.6282%	1.0510%
Gilmanton	25.34	89.8	22.84	4.1395%	0.2616%
Laconia	20.85	93.9	19.06	19.1545%	1.2107%
Meredith	15.62	86.7	13.46	18.2575%	1.1540%
New Hampton	17.87	97.9	18.02	2.6321%	0.1664%
Sanbornton	19.32	99.9	19.34	4.2874%	0.2710%
Tilton	22.33	84.3	18.97	4.8815%	0.3085%
<b>County Totals</b>				<b>100.00%</b>	<b>6.3205%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

CARROLL COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Albany	114,694,800	(1,124,054)	113,570,746	1,334,183	0	114,904,929
Bartlett	1,064,505,002	129,470,262	1,193,975,264	977,736	0	1,194,953,000
Brookfield	97,213,704	29,240,711	126,454,415	0	0	126,454,415
Chatham	49,294,119	6,033,249	55,327,368	836,708	0	56,164,076
Conway	1,472,221,786	288,996,122	1,761,217,908	1,240,175	0	1,762,458,083
Eaton	112,117,971	7,297,781	119,415,752	0	0	119,415,752
Effingham	167,639,615	11,731,303	179,370,918	94,311	0	179,465,229
Freedom	493,739,068	81,093,058	574,832,126	0	0	574,832,126
Hales Location	75,043,900	5,360,401	80,404,301	37,682	0	80,441,983
Hart's Location	16,374,686	684,341	17,059,027	328,736	0	17,387,763
Jackson	402,570,482	8,395,491	410,965,973	845,640	0	411,811,613
Madison	482,142,867	99,958,787	582,101,654	1,009,265	0	583,110,919
Moultonborough	3,093,794,584	195,246,543	3,289,041,127	4,858,730	0	3,293,899,857
Ossipee	656,360,456	135,903,310	792,263,766	64,473	50,392	792,378,631
Sandwich	401,398,744	28,654,100	430,052,844	750,832	0	430,803,676
Tamworth	350,397,185	28,627,733	379,024,918	6,211,640	0	385,236,558
Tuftonboro	985,946,754	123,287,164	1,109,233,918	936,206	0	1,110,170,124
Wakefield	1,118,178,965	(9,051,391)	1,109,127,574	1,061,101	246,161	1,110,434,836
Wolfeboro	1,982,543,643	255,046,991	2,237,590,634	2,042,812	4,305	2,239,637,751
<b>County Totals</b>	<b>13,136,178,331</b>	<b>1,424,851,902</b>	<b>14,561,030,233</b>	<b>22,630,230</b>	<b>300,858</b>	<b>14,583,961,321</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

CARROLL COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Albany	14.85	99.6	14.74	0.7879%	0.0590%
Bartlett	9.13	89.1	8.11	8.1936%	0.6139%
Brookfield	21.18	76.3	16.23	0.8671%	0.0650%
Chatham	16.33	89.0	14.29	0.3851%	0.0289%
Conway	19.77	82.6	16.40	12.0849%	0.9054%
Eaton	12.67	93.6	11.87	0.8188%	0.0613%
Effingham	22.25	91.4	20.69	1.2306%	0.0922%
Freedom	12.93	85.8	11.08	3.9415%	0.2953%
Hales Location	3.30	93.3	3.07	0.5516%	0.0413%
Hart's Location	4.96	95.8	4.62	0.1192%	0.0089%
Jackson	11.61	98.0	11.33	2.8237%	0.2116%
Madison	18.93	81.6	15.59	3.9983%	0.2996%
Moultonborough	7.72	93.3	7.22	22.5858%	1.6922%
Ossipee	20.80	82.4	17.10	5.4332%	0.4071%
Sandwich	14.60	92.6	13.54	2.9540%	0.2213%
Tamworth	23.06	92.3	20.80	2.6415%	0.1979%
Tuftonboro	11.18	88.1	9.90	7.6123%	0.5703%
Wakefield	11.26	100.0	11.30	7.6141%	0.5705%
Wolfeboro	15.80	88.6	13.95	15.3569%	1.1506%
<b>County Totals</b>				<b>100.00%</b>	<b>7.4922%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

CHESHIRE COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Alstead	163,681,936	28,339,584	192,021,520	84	0	192,021,604
Chesterfield	517,213,700	12,896,878	530,110,578	1,561,445	0	531,672,023
Dublin	231,339,831	36,847,276	268,187,107	1,721,913	0	269,909,020
Fitzwilliam	291,926,384	(11,313,682)	280,612,702	28,829	0	280,641,531
Gilsum	61,606,129	5,871,210	67,477,339	0	0	67,477,339
Harrisville	206,064,023	238,310	206,302,333	197,144	0	206,499,477
Hinsdale	347,643,446	(13,666,361)	333,977,085	434,183	0	334,411,268
Jaffrey	427,443,221	123,609,082	551,052,303	5,621	0	551,057,924
Keene	1,877,585,459	28,816,310	1,906,401,769	13,846,514	0	1,920,248,283
Marlborough	175,312,902	15,908,850	191,221,752	577,321	0	191,799,073
Marlow	64,577,175	1,854,488	66,431,663	183,865	0	66,615,528
Nelson	122,810,371	3,888,443	126,698,814	194,362	0	126,893,176
Richmond	100,811,752	976,310	101,788,062	0	0	101,788,062
Rindge	547,444,538	110,717,374	658,161,912	471,838	0	658,633,750
Roxbury	22,976,810	326,911	23,303,721	3,500,682	0	26,804,403
Stoddard	258,129,470	19,754,892	277,884,362	33,152	0	277,917,514
Sullivan	52,675,909	1,822,750	54,498,659	0	0	54,498,659
Surry	80,793,852	3,719,355	84,513,207	2,538,277	0	87,051,484
Swanzey	559,192,755	52,624,289	611,817,044	1,746,971	0	613,564,015
Troy	130,399,553	996,067	131,395,620	4,646	0	131,400,266
Walpole	449,450,178	(24,326,026)	425,124,152	43	172,059	425,296,254
Westmoreland	165,536,233	7,225,466	172,761,699	506	0	172,762,205
Winchester	275,279,460	(11,718,824)	263,560,636	876,848	0	264,437,484
<b>County Totals</b>	<b>7,129,895,087</b>	<b>395,408,952</b>	<b>7,525,304,039</b>	<b>27,924,244</b>	<b>172,059</b>	<b>7,553,400,342</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

CHESHIRE COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Alstead	27.05	84.8	22.98	2.5422%	0.0986%
Chesterfield	20.16	97.3	19.54	7.0388%	0.2731%
Dublin	28.43	85.4	24.33	3.5733%	0.1387%
Fitzwilliam	24.11	97.3	24.56	3.7154%	0.1442%
Gilsum	26.72	89.6	24.26	0.8933%	0.0347%
Harrisville	16.78	99.7	16.72	2.7339%	0.1061%
Hinsdale	35.20	93.8	35.68	4.4273%	0.1718%
Jaffrey	33.00	77.4	24.55	7.2955%	0.2831%
Keene	37.12	95.9	35.22	25.4223%	0.9865%
Marlborough	33.17	91.5	30.25	2.5392%	0.0985%
Marlow	25.43	97.1	24.54	0.8819%	0.0342%
Nelson	18.26	95.8	17.59	1.6799%	0.0652%
Richmond	27.77	96.9	27.35	1.3476%	0.0523%
Rindge	27.50	82.8	22.25	8.7197%	0.3384%
Roxbury	25.00	96.8	21.33	0.3549%	0.0138%
Stoddard	15.99	92.0	14.78	3.6794%	0.1428%
Sullivan	33.69	95.2	32.25	0.7215%	0.0280%
Surry	22.23	95.6	20.55	1.1525%	0.0447%
Swanzey	29.69	89.1	26.61	8.1230%	0.3152%
Troy	34.78	99.2	34.23	1.7396%	0.0675%
Walpole	25.02	100.2	26.19	5.6305%	0.2185%
Westmoreland	25.48	95.6	24.37	2.2872%	0.0888%
Winchester	34.73	101.7	35.82	3.5009%	0.1358%
<b>County Totals</b>				<b>100.00%</b>	<b>3.8804%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

COOS COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Atk. & Gilmanton Acad	779,632	14,323	793,955	0	0	793,955
Beans Grant	510	1	511	0	0	511
Beans Purchase	0	0	0	0	0	0
Berlin	412,208,875	(45,921,672)	366,287,203	38,930,257	87,914	405,305,374
Cambridge	8,994,900	233,492	9,228,392	0	0	9,228,392
Carroll	326,642,854	45,779,876	372,422,730	1,351,162	0	373,773,892
Chandlers Purchase	39,060	1,064	40,124	0	0	40,124
Clarksville	41,419,974	6,017,824	47,437,798	3,149,004	0	50,586,802
Colebrook	181,315,478	(12,413,424)	168,902,054	0	4,309	168,906,363
Columbia	84,223,416	(7,024,509)	77,198,907	174,117	14,244	77,387,268
Crawfords Purchase	224,410	6,457	230,867	0	0	230,867
Cutts Grant	0	0	0	0	0	0
Dalton	81,935,086	425,630	82,360,716	6,302,559	8,906	88,672,181
Dix Grant	969,563	19,977	989,540	0	0	989,540
Dixville	7,851,044	22,962,088	30,813,132	3,912	0	30,817,044
Dummer	98,963,413	(29,765,467)	69,197,946	0	28,684	69,226,630
Errol	86,533,282	(582,106)	85,951,176	1,497,844	0	87,449,020
Erving's Grant	45,672	35,669	81,341	0	0	81,341
Gorham	271,143,354	(19,694,247)	251,449,107	454,411	88,741	251,992,259
Greens Grant	5,684,690	161,062	5,845,752	62,654	0	5,908,406
Hadleys Purchase	0	0	0	0	0	0
Jefferson	127,896,598	7,648,136	135,544,734	718,400	9,437	136,272,571
Kilkenny	11,220	2	11,222	0	0	11,222
Lancaster	275,877,722	(13,965,161)	261,912,561	2,869,532	7,933	264,790,026
Low & Burbanks Grant	0	0	0	0	0	0
Martins Location	146,480	0	146,480	0	0	146,480
Milan	127,635,445	(11,873,087)	115,762,358	130,182	151,312	116,043,852
Millsfield	8,792,697	84,823,723	93,616,420	0	0	93,616,420
Northumberland	124,085,809	(23,831,923)	100,253,886	1,522,542	95,778	101,872,206
Odell	2,239,344	93,975	2,333,319	530,964	0	2,864,283
Pinkhams Grant	2,950,770	80,385	3,031,155	1,695,693	0	4,726,848
Pittsburg	285,762,858	6,117,678	291,880,536	4,186,391	0	296,066,927
Randolph	70,475,514	(8,645,437)	61,830,077	1,657,366	0	63,487,443
Sargents Purchase	1,888,530	54,402	1,942,932	0	0	1,942,932
Second College Grant	1,329,376	19,812	1,349,188	0	0	1,349,188
Shelburne	78,494,593	(18,659,394)	59,835,199	401,293	257,862	60,494,354
Stark	72,499,576	(3,539,520)	68,960,056	677,151	315,742	69,952,949
Stewartstown	109,176,075	(9,478,202)	99,697,873	44,492	0	99,742,365
Stratford	79,276,115	(20,894,281)	58,381,834	380,020	224,949	58,986,803
Success	12,086,821	328,478	12,415,299	402,084	0	12,817,383
Thom. & Mes. Purchase	5,362,930	154,462	5,517,392	341,818	0	5,859,210
Wentworth Location	7,589,654	209,147	7,798,801	8,310	0	7,807,111
Whitefield	212,352,824	(16,011,562)	196,341,262	2,879,616	23,343	199,244,221
<b>County Totals</b>	<b>3,214,906,164</b>	<b>(67,112,329)</b>	<b>3,147,793,835</b>	<b>70,371,774</b>	<b>1,319,154</b>	<b>3,219,484,763</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

COOS COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Atk. & Gilmanton Acad	0.00	97.2	0.00	0.0247%	0.0004%
Beans Grant	0.00	97.2	0.00	0.0000%	0.0000%
Beans Purchase	0.00	97.2	0.00	0.0000%	0.0000%
Berlin	39.27	95.8	39.08	12.5891%	0.2082%
Cambridge	0.00	97.2	0.00	0.2866%	0.0047%
Carroll	19.69	87.6	17.15	11.6097%	0.1920%
Chandlers Purchase	0.00	97.2	0.00	0.0012%	0.0000%
Clarksville	17.95	87.1	14.62	1.5713%	0.0260%
Colebrook	30.13	104.7	32.11	5.2464%	0.0868%
Columbia	17.46	91.1	18.26	2.4037%	0.0398%
Crawfords Purchase	0.00	97.2	0.00	0.0072%	0.0001%
Cutts Grant	0.00	97.2	0.00	0.0000%	0.0000%
Dalton	23.86	96.2	21.89	2.7542%	0.0456%
Dix Grant	0.00	97.2	0.00	0.0307%	0.0005%
Dixville	7.50	97.2	1.90	0.9572%	0.0158%
Dummer	14.16	103.4	18.28	2.1502%	0.0356%
Errol	13.25	97.1	12.88	2.7162%	0.0449%
Erving's Grant	0.00	97.2	0.00	0.0025%	0.0000%
Gorham	36.51	95.6	38.62	7.8271%	0.1295%
Greens Grant	6.69	97.2	6.41	0.1835%	0.0030%
Hadleys Purchase	0.00	97.2	0.00	0.0000%	0.0000%
Jefferson	21.06	91.2	19.56	4.2327%	0.0700%
Kilkenny	0.00	97.2	0.00	0.0003%	0.0000%
Lancaster	26.16	101.9	27.08	8.2246%	0.1360%
Low & Burbanks Grant	0.00	97.2	0.00	0.0000%	0.0000%
Martins Location	0.00	97.2	0.00	0.0045%	0.0001%
Milan	23.94	97.1	25.78	3.6044%	0.0596%
Millsfield	6.86	97.2	0.64	2.9078%	0.0481%
Northumberland	34.04	100.1	40.39	3.1642%	0.0523%
Odell	7.35	97.2	5.75	0.0890%	0.0015%
Pinkhams Grant	9.28	97.2	5.62	0.1468%	0.0024%
Pittsburg	15.18	96.6	14.56	9.1961%	0.1521%
Randolph	14.51	108.5	15.93	1.9720%	0.0326%
Sargents Purchase	0.00	97.2	0.00	0.0603%	0.0010%
Second College Grant	0.00	97.2	0.00	0.0419%	0.0007%
Shelburne	15.33	108.9	18.86	1.8790%	0.0311%
Stark	17.96	89.8	18.01	2.1728%	0.0359%
Stewartstown	22.51	96.4	24.22	3.0981%	0.0512%
Stratford	23.01	93.2	29.47	1.8322%	0.0303%
Success	11.67	97.2	11.00	0.3981%	0.0066%
Thom. & Mes. Purchase	4.57	97.2	4.18	0.1820%	0.0030%
Wentworth Location	7.85	97.2	7.60	0.2425%	0.0040%
Whitefield	25.30	100.2	26.62	6.1887%	0.1024%
<b>County Totals</b>				<b>100.00%</b>	<b>1.6539%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

GRAFTON COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Alexandria	198,301,893	18,865,826	217,167,719	242,842	0	217,410,561
Ashland	246,285,361	3,728,859	250,014,220	2,287,009	0	252,301,229
Bath	123,691,477	(19,151,440)	104,540,037	8,310,470	0	112,850,507
Benton	25,553,130	1,213,255	26,766,385	708,941	0	27,475,326
Bethlehem	263,342,658	7,225,823	270,568,481	1,365,210	4,806	271,938,497
Bridgewater	348,366,000	78,092,546	426,458,546	0	0	426,458,546
Bristol	470,421,193	58,338,356	528,759,549	1,403,292	0	530,162,841
Campton	387,100,840	62,285,246	449,386,086	824,478	0	450,210,564
Canaan	345,539,939	17,368,216	362,908,155	100,523	0	363,008,678
Dorchester	40,151,257	846,778	40,998,035	15,869	0	41,013,904
Easton	63,646,958	9,210,726	72,857,684	413,540	0	73,271,224
Ellsworth	13,609,932	1,304,648	14,914,580	354,007	0	15,268,587
Enfield	552,350,836	50,356,750	602,707,586	0	0	602,707,586
Franconia	286,067,562	14,925,023	300,992,585	793,978	0	301,786,563
Grafton	117,116,120	9,396,193	126,512,313	0	0	126,512,313
Groton	81,063,550	(3,316,094)	77,747,456	65,544,395	0	143,291,851
Hanover	2,321,646,418	94,090,077	2,415,736,495	3,520,868	0	2,419,257,363
Haverhill	346,377,809	(1,933,979)	344,443,830	405,050	0	344,848,880
Hebron	263,205,895	43,164,338	306,370,233	7,689,820	0	314,060,053
Helderness	753,032,609	26,863,454	779,896,063	864	0	779,896,927
Landaff	51,062,719	(233,782)	50,828,937	138,559	0	50,967,496
Lebanon	1,917,212,921	319,388,956	2,236,601,877	62,702,118	0	2,299,303,995
Lincoln	847,148,614	116,770,976	963,919,590	2,380,420	0	966,300,010
Lisbon	107,829,681	19,266,508	127,096,189	0	0	127,096,189
Littleton	819,193,381	(53,208,230)	765,985,151	6,036,904	19,422	772,041,477
Livermore	136,600	0	136,600	0	0	136,600
Lyman	59,631,933	6,455,815	66,087,748	0	0	66,087,748
Lyme	355,125,500	16,161,701	371,287,201	0	0	371,287,201
Monroe	437,476,122	(76,922,470)	360,553,652	0	0	360,553,652
Orange	32,423,741	2,079,228	34,502,969	147,388	0	34,650,357
Orford	136,989,128	24,905,019	161,894,147	150,325	0	162,044,472
Piermont	97,443,634	4,963,326	102,406,960	63,921	0	102,470,881
Plymouth	483,944,656	4,708,998	488,653,654	2,141,705	0	490,795,359
Rumney	177,547,913	(5,138,778)	172,409,135	342,176	0	172,751,311
Sugar Hill	148,681,677	5,903,278	154,584,955	0	0	154,584,955
Thornton	372,786,642	28,096,470	400,883,112	469,430	0	401,352,542
Warren	84,030,989	(8,403,776)	75,627,213	544,886	0	76,172,099
Waterville Valley	330,335,625	12,517,358	342,852,983	1,186,868	0	344,039,851
Wentworth	95,884,602	9,886,919	105,771,521	126,842	0	105,898,363
Woodstock	228,798,140	43,297,613	272,095,753	1,728,524	0	273,824,277
<b>County Totals</b>	<b>14,030,555,655</b>	<b>943,369,730</b>	<b>14,973,925,385</b>	<b>172,141,222</b>	<b>24,228</b>	<b>15,146,090,835</b>

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

\*\*Includes utilities and railroads



## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

GRAFTON COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Alexandria	22.78	86.0	20.48	1.4354%	0.1117%
Ashland	26.79	98.4	26.07	1.6658%	0.1296%
Bath	21.84	105.7	23.55	0.7451%	0.0580%
Benton	15.80	95.2	14.58	0.1814%	0.0141%
Bethlehem	25.97	96.8	24.98	1.7954%	0.1397%
Bridgewater	9.48	80.7	7.70	2.8156%	0.2191%
Bristol	21.80	86.8	19.22	3.5003%	0.2724%
Campton	25.53	85.8	21.72	2.9725%	0.2313%
Canaan	32.27	94.7	30.33	2.3967%	0.1865%
Dorchester	23.19	98.1	22.65	0.2708%	0.0211%
Easton	11.78	87.2	10.20	0.4838%	0.0376%
Ellsworth	26.39	90.5	23.46	0.1008%	0.0078%
Enfield	26.41	91.6	23.56	3.9793%	0.3096%
Franconia	18.92	94.2	17.87	1.9925%	0.1550%
Grafton	28.79	91.2	26.55	0.8353%	0.0650%
Groton	14.00	94.0	7.53	0.9461%	0.0736%
Hanover	17.78	96.0	17.04	15.9728%	1.2428%
Haverhill	31.30	96.0	31.20	2.2768%	0.1772%
Hebron	8.36	84.7	6.97	2.0735%	0.1613%
Holderness	12.87	96.6	12.38	5.1492%	0.4007%
Landaff	19.55	98.6	19.50	0.3365%	0.0262%
Lebanon	29.72	85.7	24.59	15.1808%	1.1812%
Lincoln	14.16	85.9	12.34	6.3799%	0.4964%
Lisbon	31.42	84.1	26.44	0.8391%	0.0653%
Littleton	23.10	101.0	23.71	5.0973%	0.3966%
Livermore	0.00	100.0	0.00	0.0009%	0.0001%
Lyman	22.64	89.7	20.30	0.4363%	0.0340%
Lyme	27.19	94.6	25.58	2.4514%	0.1907%
Monroe	10.69	100.1	10.93	2.3805%	0.1852%
Orange	25.87	92.9	24.10	0.2288%	0.0178%
Orford	27.84	84.3	23.49	1.0699%	0.0832%
Piermont	23.96	94.2	22.69	0.6766%	0.0526%
Plymouth	25.30	95.6	24.75	3.2404%	0.2521%
Rumney	24.22	96.8	24.65	1.1406%	0.0887%
Sugar Hill	20.67	95.4	19.82	1.0206%	0.0794%
Thornton	20.48	92.4	18.94	2.6499%	0.2062%
Warren	23.11	94.5	24.98	0.5029%	0.0391%
Waterville Valley	14.14	96.3	13.56	2.2715%	0.1767%
Wentworth	24.89	86.3	22.35	0.6992%	0.0544%
Woodstock	21.73	83.9	18.05	1.8079%	0.1407%
<b>County Totals</b>				<b>100.00%</b>	<b>7.7809%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

HILLSBOROUGH COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Amherst	1,727,110,308	203,200,817	1,930,311,125	1,314,134	16,770	1,931,642,029
Antrim	248,506,937	9,748,789	258,255,726	3,688,748	0	261,944,474
Bedford	3,817,180,751	416,437,324	4,233,618,075	3,636	12,410	4,233,634,121
Bennington	106,798,755	15,591,506	122,390,261	17,988	0	122,408,249
Brookline	657,820,818	(11,094,113)	646,726,705	0	0	646,726,705
Deering	184,878,351	28,786,314	213,664,665	10,583	0	213,675,248
Francestown	192,470,090	12,999,508	205,469,598	0	0	205,469,598
Goffstown	1,709,948,600	39,035,189	1,748,983,789	0	0	1,748,983,789
Greenfield	140,290,259	20,950,329	161,240,588	9,817,194	0	171,057,782
Greenville	117,404,993	(3,064,894)	114,340,099	1,613,440	0	115,953,539
Hancock	251,096,642	8,121,232	259,217,874	988,251	0	260,206,125
Hillsborough	525,448,235	19,380,353	544,828,588	121,284	0	544,949,872
Hollis	1,357,730,325	85,093,620	1,442,823,945	1,066	626	1,442,825,637
Hudson	3,143,927,643	188,943,706	3,332,871,349	676,584	0	3,333,547,933
Litchfield	907,402,901	112,293,439	1,019,696,340	1,393,304	0	1,021,089,644
Lyndeborough	167,478,504	5,849,754	173,328,258	365	0	173,328,623
Manchester	9,176,327,711	1,982,115,593	11,158,443,304	34,530,874	57,371	11,193,031,549
Mason	155,291,496	24,785,864	180,077,360	13,215	0	180,090,575
Merrimack	3,451,396,086	416,250,401	3,867,646,487	335,547	91,944	3,868,073,978
Milford	1,393,529,990	253,139,770	1,646,669,760	1,658,274	35,405	1,648,363,439
Mont Vernon	260,881,424	56,204,564	317,085,988	0	0	317,085,988
Nashua	10,459,153,945	511,400,096	10,970,554,041	11,645,752	186,645	10,982,386,438
New Boston	664,144,347	44,552,837	708,697,184	6,559	0	708,703,743
New Ipswich	393,231,392	45,095,216	438,326,608	3,326	0	438,329,934
Pelham	1,774,616,484	231,603,680	2,006,220,164	1,334,719	0	2,007,554,883
Peterborough	726,301,796	17,149,895	743,451,691	3,478,115	0	746,929,806
Sharon	51,335,694	790,348	52,126,042	77,179	0	52,203,221
Temple	141,512,747	10,965,094	152,477,841	17,444	0	152,495,285
Weare	871,183,632	89,794,539	960,978,171	1,837,100	0	962,815,271
Wilton	373,243,345	53,131,244	426,374,589	175,072	2,521	426,552,182
Windsor	28,017,752	207,944	28,225,696	1,718,428	0	29,944,124
<b>County Totals</b>	<b>45,175,661,953</b>	<b>4,889,459,958</b>	<b>50,065,121,911</b>	<b>76,478,181</b>	<b>403,692</b>	<b>50,142,003,784</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

HILLSBOROUGH COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Amherst	27.23	88.6	24.15	3.8523%	0.9923%
Antrim	27.97	94.1	26.36	0.5224%	0.1346%
Bedford	20.40	89.9	18.17	8.4433%	2.1749%
Bennington	32.51	85.5	28.09	0.2441%	0.0629%
Brookline	29.56	100.9	29.82	1.2898%	0.3322%
Deering	30.05	83.5	25.44	0.4261%	0.1098%
Francestown	26.74	92.8	24.99	0.4098%	0.1056%
Goffstown	18.60	96.0	17.94	3.4881%	0.8985%
Greenfield	30.72	86.1	25.11	0.3411%	0.0879%
Greenville	29.22	99.7	29.39	0.2313%	0.0596%
Hancock	23.57	95.6	22.66	0.5189%	0.1337%
Hillsborough	29.50	93.1	28.14	1.0868%	0.2800%
Hollis	21.67	93.2	20.23	2.8775%	0.7412%
Hudson	20.10	91.6	18.65	6.6482%	1.7125%
Litchfield	23.31	86.8	20.52	2.0364%	0.5246%
Lyndeborough	28.21	96.6	27.18	0.3457%	0.0890%
Manchester	23.68	81.9	19.11	22.3227%	5.7502%
Mason	25.18	85.9	21.62	0.3592%	0.0925%
Merrimack	24.12	87.8	21.25	7.7142%	1.9871%
Milford	29.23	84.3	24.51	3.2874%	0.8468%
Mont Vernon	30.42	82.2	24.91	0.6324%	0.1629%
Nashua	21.21	93.9	19.76	21.9026%	5.6419%
New Boston	23.87	92.6	22.18	1.4134%	0.3641%
New Ipswich	28.00	88.0	24.92	0.8742%	0.2252%
Pelham	21.46	87.8	18.86	4.0037%	1.0313%
Peterborough	30.09	97.2	28.26	1.4896%	0.3837%
Sharon	21.36	97.8	20.96	0.1041%	0.0268%
Temple	25.72	92.0	23.82	0.3041%	0.0783%
Weare	23.03	88.8	20.63	1.9202%	0.4946%
Wilton	28.76	87.2	25.10	0.8507%	0.2191%
Windsor	9.57	97.9	8.90	0.0597%	0.0154%
<b>County Totals</b>				<b>100.00%</b>	<b>25.7592%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

MERRIMACK COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Allenstown	294,032,871	17,541,805	311,574,676	376,702	0	311,951,378
Andover	258,804,368	41,535,705	300,340,073	8,740	0	300,348,813
Boscawen	285,325,322	(4,147,065)	281,178,257	1,921,325	2,849	283,102,431
Bow	1,171,177,573	55,053,265	1,226,230,838	3,576	55,921	1,226,290,335
Bradford	199,794,344	14,900,664	214,695,008	24,847	0	214,719,855
Canterbury	262,742,221	39,529,577	302,271,798	413,047	5,613	302,690,458
Chichester	320,004,232	(2,153,627)	317,850,605	0	0	317,850,605
Concord	4,263,930,131	136,953,744	4,400,883,875	29,281,746	56,014	4,430,221,635
Danbury	109,150,635	10,252,660	119,403,295	0	0	119,403,295
Dunbarton	311,180,504	50,401,882	361,582,386	4,181,455	0	365,763,841
Epsom	430,771,971	69,739,685	500,511,656	1,051,353	0	501,563,009
Franklin	694,407,728	(28,045,838)	666,361,890	3,796,012	0	670,157,902
Henniker	408,895,830	67,476,688	476,372,518	3,447,898	0	479,820,416
Hill	89,965,557	(30,950)	89,934,607	1,747,913	0	91,682,520
Hooksett	2,035,226,204	28,929,243	2,064,155,447	28,880	57,519	2,064,241,846
Hopkinton	627,362,122	88,435,187	715,797,309	11,515,241	0	727,312,550
Loudon	570,044,257	90,573,156	660,617,413	5,799,876	0	666,417,289
New London	1,150,062,600	110,047,031	1,260,109,631	0	0	1,260,109,631
Newbury	742,472,149	98,662,330	841,134,479	2,066,572	0	843,201,051
Northfield	350,837,076	15,648,313	366,485,389	2,764,668	5,130	369,255,187
Pembroke	664,186,436	55,823,619	720,010,055	1,814,776	0	721,824,831
Pittsfield	266,642,787	19,821,633	286,464,420	344,297	0	286,808,717
Salisbury	149,803,721	(1,795,268)	148,008,453	2,538,211	0	150,546,664
Sutton	258,908,935	48,125,501	307,034,436	1,036	0	307,035,472
Warner	287,787,425	47,404,914	335,192,339	743,748	0	335,936,087
Webster	237,314,818	(18,700,784)	218,614,034	1,041,268	0	219,655,302
Wilmot	179,796,631	18,661,785	198,458,416	47,409	0	198,505,825
<b>County Totals</b>	<b>16,620,628,448</b>	<b>1,070,644,855</b>	<b>17,691,273,303</b>	<b>74,960,596</b>	<b>183,046</b>	<b>17,766,416,945</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

MERRIMACK COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Allenstown	30.15	93.0	28.15	1.7558%	0.1603%
Andover	22.94	84.2	19.63	1.6905%	0.1543%
Boscawen	26.60	100.1	26.67	1.5935%	0.1454%
Bow	27.78	87.9	26.08	6.9023%	0.6300%
Bradford	26.95	91.9	24.98	1.2086%	0.1103%
Canterbury	26.57	86.4	22.89	1.7037%	0.1555%
Chichester	23.42	99.6	23.41	1.7891%	0.1633%
Concord	28.19	96.0	27.00	24.9359%	2.2759%
Danbury	23.50	91.4	21.40	0.6721%	0.0613%
Dunbarton	22.53	82.1	19.02	2.0587%	0.1879%
Epsom	25.97	85.3	22.20	2.8231%	0.2577%
Franklin	21.96	100.4	22.24	3.7720%	0.3443%
Henniker	33.69	84.2	28.21	2.7007%	0.2465%
Hill	24.86	93.7	24.18	0.5160%	0.0471%
Hooksett	22.12	95.4	21.30	11.6188%	1.0605%
Hopkinton	34.74	85.2	29.61	4.0937%	0.3736%
Loudon	22.06	84.9	18.66	3.7510%	0.3424%
New London	15.71	91.0	14.30	7.0926%	0.6474%
Newbury	15.50	88.1	13.63	4.7460%	0.4332%
Northfield	22.46	93.2	20.72	2.0784%	0.1897%
Pembroke	26.24	90.2	24.03	4.0629%	0.3708%
Pittsfield	33.35	90.4	30.65	1.6143%	0.1473%
Salisbury	23.26	95.8	22.78	0.8474%	0.0773%
Sutton	28.04	84.3	23.56	1.7282%	0.1577%
Warner	28.62	84.4	24.26	1.8908%	0.1726%
Webster	21.54	100.1	22.98	1.2364%	0.1128%
Wilmot	24.49	89.7	22.12	1.1173%	0.1020%
<b>County Totals</b>				<b>100.00%</b>	<b>9.1271%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

ROCKINGHAM COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Atkinson	985,243,564	121,265,396	1,106,508,960	0	792	1,106,509,752
Auburn	850,000,716	(5,093,472)	844,907,244	17,655,617	0	862,562,861
Brentwood	576,210,039	78,028,707	654,238,746	0	0	654,238,746
Candia	399,311,416	127,616,499	526,927,915	9,024	0	526,936,939
Chester	577,015,800	106,128,167	683,143,967	0	0	683,143,967
Danville	404,542,351	60,693,167	465,235,518	87	0	465,235,605
Deerfield	581,899,658	56,420,592	638,320,250	70,154	0	638,390,404
Derry	3,253,760,807	208,513,096	3,462,273,903	3,796,425	0	3,466,070,328
East Kingston	315,047,678	66,706,978	381,754,656	1,282	25,254	381,781,192
Epping	721,262,600	194,627,241	915,889,841	4,558,671	0	920,448,512
Exeter	1,799,836,665	464,049,140	2,263,885,805	1,977,513	29,532	2,265,892,850
Fremont	411,286,630	99,414,923	510,701,553	0	0	510,701,553
Greenland	856,248,400	43,171,244	899,419,644	0	39,699	899,459,343
Hampstead	1,039,346,504	280,886,505	1,320,233,009	2,107,257	0	1,322,340,266
Hampton	3,392,093,700	499,404,328	3,891,498,028	18,743,440	0	3,910,241,468
Hampton Falls	487,497,500	26,211,248	513,708,748	886,490	0	514,595,238
Kensington	390,042,327	(181,496)	389,860,831	0	0	389,860,831
Kingston	839,978,754	9,188,559	849,167,313	1,430	18,490	849,187,233
Londonderry	3,991,987,967	476,147,105	4,468,135,072	37,042,799	0	4,505,177,871
New Castle	729,121,192	6,392,667	735,513,859	0	0	735,513,859
Newfields	299,941,111	(3,824,128)	296,116,983	0	19,493	296,136,476
Newington	1,023,883,390	(14,914,531)	1,008,968,859	2,265,487	26,202	1,011,260,548
Newmarket	769,326,892	268,352,698	1,037,679,590	1,166,298	32,095	1,038,877,983
Newton	511,973,611	90,419,338	602,392,949	0	22,732	602,415,681
North Hampton	1,196,554,550	110,535,185	1,307,089,735	0	0	1,307,089,735
Northwood	481,850,478	100,889,845	582,740,323	474,261	0	583,214,584
Nottingham	625,877,954	72,669,486	698,547,440	220,415	0	698,767,855
Plaistow	1,014,139,678	243,398,770	1,257,538,448	0	32,820	1,257,571,268
Portsmouth	5,586,547,477	486,577,314	6,073,124,791	65,854,202	41,408	6,139,020,401
Raymond	944,572,185	165,961,915	1,110,534,100	454,046	0	1,110,988,146
Rye	2,147,545,700	423,285,844	2,570,831,544	2,943,549	0	2,573,775,093
Salem	4,510,138,201	797,066,788	5,307,204,989	3,842,516	0	5,311,047,505
Sandown	666,500,800	50,748,585	717,249,385	0	0	717,249,385
Seabrook	2,727,732,650	(33,408,475)	2,694,324,175	0	0	2,694,324,175
South Hampton	169,485,329	(8,422,639)	161,062,690	1,837	0	161,064,527
Stratham	1,279,279,604	209,175,281	1,488,454,885	0	5,614	1,488,460,499
Windham	2,360,205,960	561,378,740	2,921,584,700	556,424	0	2,922,141,124
<b>County Totals</b>	<b>48,917,289,838</b>	<b>6,439,480,610</b>	<b>55,356,770,448</b>	<b>164,629,224</b>	<b>294,131</b>	<b>55,521,693,803</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

ROCKINGHAM COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Atkinson	17.93	89.0	15.83	1.9929%	0.5684%
Auburn	17.06	99.6	16.68	1.5536%	0.4431%
Brentwood	25.83	86.1	22.61	1.1783%	0.3361%
Candia	24.08	75.7	18.07	0.9491%	0.2707%
Chester	24.25	81.3	19.88	1.2304%	0.3509%
Danville	27.94	86.1	23.98	0.8379%	0.2390%
Deerfield	23.07	85.1	20.69	1.1498%	0.3280%
Derry	26.03	93.9	23.81	6.2427%	1.7806%
East Kingston	26.05	78.8	21.33	0.6876%	0.1961%
Epping	25.94	77.8	20.12	1.6578%	0.4729%
Exeter	27.50	79.4	21.21	4.0811%	1.1640%
Fremont	29.40	79.4	23.55	0.9198%	0.2624%
Greenland	15.79	94.8	14.94	1.6200%	0.4621%
Hampstead	25.52	78.1	19.86	2.3817%	0.6793%
Hampton	17.02	86.4	14.56	7.0427%	2.0088%
Hampton Falls	19.90	94.9	18.71	0.9268%	0.2644%
Kensington	18.55	98.6	18.33	0.7022%	0.2003%
Kingston	21.04	97.5	20.61	1.5295%	0.4362%
Londonderry	21.80	83.3	18.69	8.1143%	2.3144%
New Castle	6.00	99.0	5.94	1.3247%	0.3779%
Newfields	19.85	101.3	19.88	0.5334%	0.1521%
Newington	9.27	93.7	8.21	1.8214%	0.5195%
Newmarket	29.24	74.1	21.44	1.8711%	0.5337%
Newton	25.58	84.8	21.58	1.0850%	0.3095%
North Hampton	16.24	91.5	14.73	2.3542%	0.6715%
Northwood	25.68	82.3	20.93	1.0504%	0.2996%
Nottingham	22.64	88.7	19.99	1.2585%	0.3590%
Plaistow	24.59	79.9	19.57	2.2650%	0.6460%
Portsmouth	15.84	90.6	14.30	11.0570%	3.1538%
Raymond	26.35	83.6	22.10	2.0010%	0.5707%
Rye	10.11	83.5	8.41	4.6356%	1.3222%
Salem	21.61	84.3	18.23	9.5657%	2.7284%
Sandown	26.54	92.9	24.29	1.2918%	0.3685%
Seabrook	16.25	91.5	15.45	4.8527%	1.3841%
South Hampton	16.67	104.1	17.22	0.2901%	0.0827%
Stratham	21.00	85.8	17.97	2.6809%	0.7647%
Windham	23.29	80.7	18.69	5.2631%	1.5012%
<b>County Totals</b>				<b>100.00%</b>	<b>28.5229%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

STRAFFORD COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Barrington	1,025,070,611	104,471,915	1,129,542,526	933,323	0	1,130,475,849
Dover	3,525,784,490	267,605,335	3,793,389,825	6,610,149	61,301	3,800,061,275
Durham	1,200,967,997	20,829,170	1,221,797,167	2,675,702	22,978	1,224,495,847
Farmington	455,268,527	80,924,756	536,193,283	2,010,821	0	538,204,104
Lee	458,136,887	102,000,362	560,137,249	250,524	0	560,387,773
Madbury	241,868,677	34,005,574	275,874,251	0	17,204	275,891,455
Middleton	183,739,972	(2,534,166)	181,205,806	0	0	181,205,806
Milton	417,257,539	61,289,076	478,546,615	488,914	69,633	479,105,162
New Durham	409,548,940	79,116,602	488,665,542	0	0	488,665,542
Rochester	2,379,982,314	321,348,842	2,701,331,156	48,283,035	84,827	2,749,699,018
Rollinsford	282,071,473	28,679,290	310,750,763	1,819,824	27,225	312,597,812
Somersworth	858,685,974	231,590,381	1,090,276,355	5,731,848	35,273	1,096,043,476
Strafford	479,997,200	112,454,922	592,452,122	0	0	592,452,122
<b>County Totals</b>	<b>11,918,380,601</b>	<b>1,441,782,059</b>	<b>13,360,162,660</b>	<b>68,804,140</b>	<b>318,441</b>	<b>13,429,285,241</b>

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

\*\*Includes utilities and railroads



**2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD**

<b>STRAFFORD COUNTY</b>	<b>2018 LOCAL TAX RATE</b>	<b>2018 EQUALIZATION RATIO</b>	<b>FULL VALUE TAX RATE</b>	<b>% PROPORTION TO COUNTY TAX</b>	<b>% PROPORTION TO STATE TAX</b>
Barrington	24.78	90.8	22.21	8.4180%	0.5808%
Dover	24.92	92.7	22.56	28.2968%	1.9522%
Durham	26.80	96.5	25.96	9.1181%	0.6291%
Farmington	26.26	83.6	21.83	4.0077%	0.2765%
Lee	30.57	81.7	24.50	4.1729%	0.2879%
Madbury	29.98	85.8	25.89	2.0544%	0.1417%
Middleton	27.99	99.8	28.29	1.3493%	0.0931%
Milton	25.48	88.3	21.96	3.5676%	0.2461%
New Durham	23.35	83.7	19.50	3.6388%	0.2510%
Rochester	27.52	86.9	23.08	20.4754%	1.4126%
Rollinsford	24.14	90.2	21.64	2.3277%	0.1606%
Somersworth	33.41	78.4	26.03	8.1616%	0.5631%
Strafford	23.63	80.9	19.10	4.4116%	0.3044%
<b>County Totals</b>				<b>100.00%</b>	<b>6.8990%</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

SULLIVAN COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION**
Acworth	98,783,050	2,296,543	101,079,593	5,665	0	101,085,258
Charlestown	283,850,230	18,033,983	301,884,213	693,445	293,247	302,870,905
Claremont	739,381,277	(20,978,767)	718,402,510	2,199,431	217,253	720,819,194
Cornish	178,446,976	12,095,994	190,542,970	353,598	96,582	190,993,150
Croydon	90,553,669	4,419,656	94,973,325	0	0	94,973,325
Goshen	72,525,859	2,849,374	75,375,233	17,762	0	75,392,995
Grantham	468,504,006	59,471,278	527,975,284	0	0	527,975,284
Langdon	57,492,883	3,325,335	60,818,218	12,882	0	60,831,100
Lempster	109,160,378	7,880,928	117,041,306	29,293,216	0	146,334,522
Newport	439,063,585	12,471,846	451,535,431	3,230,221	0	454,765,652
Plainfield	304,353,710	(6,563,768)	297,789,942	39,602	0	297,829,544
Springfield	204,788,267	13,293,144	218,081,411	352,744	0	218,434,155
Sunapee	1,229,316,113	183,767,428	1,413,083,541	0	0	1,413,083,541
Unity	127,098,084	12,143,501	139,241,585	37	0	139,241,622
Washington	241,506,110	4,470,306	245,976,416	140,699	0	246,117,115
<b>County Totals</b>	<b>4,644,824,197</b>	<b>308,976,781</b>	<b>4,953,800,978</b>	<b>36,339,302</b>	<b>607,082</b>	<b>4,990,747,362</b>
<b>State Totals</b>	<b>175,901,481,505</b>	<b>18,001,092,422</b>	<b>193,902,573,927</b>	<b>750,133,005</b>	<b>3,627,255</b>	<b>194,656,334,187</b>

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

\*\*Includes utilities and railroads

## 2018 EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD

SULLIVAN COUNTY	2018 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
Acworth	28.03	97.7	27.28	2.0255%	0.0519%
Charlestown	37.54	90.5	34.86	6.0686%	0.1556%
Claremont	42.08	100.5	42.12	14.4431%	0.3703%
Cornish	21.99	92.7	20.43	3.8269%	0.0981%
Croydon	16.23	94.8	15.39	1.9030%	0.0488%
Goshen	28.14	96.1	26.99	1.5107%	0.0387%
Grantham	26.09	88.3	23.09	10.5791%	0.2712%
Langdon	28.39	94.6	26.66	1.2189%	0.0313%
Lempster	29.25	91.1	21.71	2.9321%	0.0752%
Newport	30.40	94.6	28.99	9.1122%	0.2336%
Plainfield	26.90	101.4	27.10	5.9676%	0.1530%
Springfield	22.65	91.5	21.10	4.3768%	0.1122%
Sunapee	15.57	86.8	13.53	28.3141%	0.7259%
Unity	29.94	90.6	27.21	2.7900%	0.0715%
Washington	19.53	97.4	19.11	4.9315%	0.1264%
<b>County Totals</b>				<b>100.00%</b>	<b>2.5639%</b>
<b>State Totals</b>				<b>100.00%</b>	<b>100.0000%</b>

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

\*\*Includes utilities and railroads

**2018 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	4,025,460,343	3,894,002,462	3,998,826,809
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	409,134,417	373,381,296	406,430,191
LOUDON SCHOOL DISTRICT	661,705,314	644,820,199	655,905,438