

2019
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2019 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2020

This report presents the results of the 2019 Equalization Survey “not including utilities and railroads”. It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 2019*) 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, RSA 72:37-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, and RSA 72:85, property which is subject to tax relief under RSA 79-E:4, and property which is subject to tax relief under RSA 79-E:4-a, 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, including renewable generation facility property subject to a payment in lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property subject to a payment in lieu of taxes agreement under RSA 72:74-a, 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, 2018, to September 30, 2019, 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 2019 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 2019 Summary Inventory of Valuation (MS-1 Report) “not including utility values taxed pursuant to RSA 83-F.”

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

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

= **“MODIFIED ASSESSED VALUATION”**

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

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

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

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

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

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2019 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2018 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.

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

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

TOTAL EQUALIZED VALUATIONS *NOT INCLUDING* UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The **2019** “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the state education property tax for the tax year 2021. The **2018** total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2020.

EQUALIZATION RATIO: The 2019 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration’s equalization staff.

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2019 Notification of Total Equalized Valuations on **April 21, 2020**.

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.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State
Belknap	11,670,038,091	1,165,822,647	12,835,860,738	37,515,708	12,873,376,446		6.4671%
Carroll	14,054,368,529	1,237,076,697	15,291,445,226	22,437,493	15,313,882,719		7.6931%
Cheshire	6,922,811,534	635,429,442	7,558,240,976	67,949,199	7,626,190,175		3.8311%
Coos	2,715,636,176	249,950,606	2,965,586,782	76,902,873	3,042,489,655		1.5284%
Grafton	13,240,451,603	1,811,368,182	15,051,819,785	377,881,275	15,429,701,060		7.7513%
Hillsborough	44,974,228,929	6,788,925,350	51,763,154,279	72,460,360	51,835,614,639		26.0403%
Merrimack	16,597,135,004	1,673,500,498	18,270,635,502	79,845,097	18,350,480,599		9.2186%
Rockingham	49,480,479,771	6,086,082,746	55,566,562,517	167,598,507	55,734,161,024		27.9988%
Strafford	12,694,562,760	944,930,910	13,639,493,670	73,457,603	13,712,951,273		6.8889%
Sullivan	4,582,202,984	519,811,171	5,102,014,155	38,449,920	5,140,464,075		2.5824%
State Totals	176,931,915,381	21,112,898,249	198,044,813,630	1,014,498,035	199,059,311,665		100.00%

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

**Does not include utilities or railroads

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BELKNAP COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alton	1,744,422,750	228,822,250	1,973,245,000	485,596	1,973,730,596	88.4	0.9915%
Barnstead	591,784,344	27,769,253	619,553,597	0	619,553,597	95.5	0.3112%
Belmont	732,122,664	84,865,796	816,988,460	1,001,767	817,990,227	89.6	0.4109%
Center Harbor	432,638,267	78,127,098	510,765,365	116,622	510,881,987	84.7	0.2566%
Gilford	2,023,064,040	90,879,224	2,113,943,264	2,234,071	2,116,177,335	95.7	1.0631%
Gilmanton	532,950,375	5,360,226	538,310,601	92,349	538,402,950	99.0	0.2705%
Laconia	2,247,082,193	244,109,743	2,491,191,936	20,763,788	2,511,955,724	90.2	1.2619%
Meredith	1,949,689,524	363,083,857	2,312,773,381	10,298,988	2,323,072,369	84.3	1.1670%
New Hampton	301,230,802	23,644,091	324,874,893	1,334,510	326,209,403	92.7	0.1639%
Sanbornton	522,045,965	14,986,260	537,032,225	955,155	537,987,380	97.2	0.2703%
Tilton	593,007,167	4,174,849	597,182,016	232,862	597,414,878	99.3	0.3001%
County Totals	11,670,038,091	1,165,822,647	12,835,860,738	37,515,708	12,873,376,446		6.4671%

CARROLL COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Albany	112,639,486	6,167,679	118,807,165	1,312,733	120,119,898	94.8	0.0603%
Bartlett	1,056,193,740	181,992,274	1,238,186,014	929,008	1,239,115,022	85.3	0.6225%
Brookfield	123,305,743	-4,255,980	119,049,763	0	119,049,763	103.6	0.0598%
Chatham	58,146,249	702,381	58,848,630	833,885	59,682,515	98.8	0.0300%
Conway	1,687,200,253	103,766,178	1,790,966,431	1,223,476	1,792,189,907	94.2	0.9003%
Eaton	112,223,655	1,066,043	113,289,698	0	113,289,698	99.1	0.0569%
Effingham	162,698,044	29,995,634	192,693,678	93,995	192,787,673	84.4	0.0968%
Freedom	491,381,554	107,821,402	599,202,956	0	599,202,956	82.0	0.3010%
Hale's Location	75,605,900	5,169,634	80,775,534	37,511	80,813,045	93.6	0.0406%
Hart's Location	16,406,271	2,110,730	18,517,001	335,640	18,852,641	88.6	0.0095%
Jackson	457,610,929	14,625,835	472,236,764	921,176	473,157,940	96.9	0.2377%
Madison	474,227,946	111,947,735	586,175,681	1,023,061	587,198,742	80.9	0.2950%
Moultonborough	3,343,510,723	224,755,172	3,568,265,895	4,823,452	3,573,089,347	93.7	1.7950%
Ossipee	762,566,808	37,533,741	800,100,549	59,664	800,160,213	95.3	0.4020%
Sandwich	437,295,505	8,885,488	446,180,993	744,349	446,925,342	98.0	0.2245%
Tamworth	385,640,173	-3,044,409	382,595,764	5,949,656	388,545,420	100.8	0.1952%
Tuftonboro	1,187,605,408	-1,185,416	1,186,419,992	794,577	1,187,214,569	100.1	0.5964%
Wakefield	1,107,051,617	88,384,769	1,195,436,386	1,260,996	1,196,697,382	92.6	0.6012%
Wolfboro	2,003,058,525	320,637,807	2,323,696,332	2,094,314	2,325,790,646	86.2	1.1684%
County Totals	14,054,368,529	1,237,076,697	15,291,445,226	22,437,493	15,313,882,719		7.6931%

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

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NH DEPARTMENT OF REVENUE ADMINISTRATION
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CHESHIRE COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alstead	160,009,193	23,318,154	183,327,347	70	183,327,417	87.3	0.0921%
Chesterfield	515,381,470	85,856,843	601,238,313	1,646,799	602,885,112	85.7	0.3029%
Dublin	269,140,380	-6,793,756	262,346,624	1,645,941	263,992,565	102.6	0.1326%
Fitzwilliam	247,003,322	11,352,211	258,355,533	29,206	258,384,739	95.6	0.1298%
Gilsum	68,673,423	-1,336,828	67,336,595	0	67,336,595	102.0	0.0338%
Harrisville	204,843,395	12,343,923	217,187,318	175,426	217,362,744	94.3	0.1092%
Hinsdale	232,849,492	43,600,519	276,450,011	41,675	276,491,686	84.2	0.1389%
Jaffrey	421,265,380	106,674,345	527,939,725	5,016	527,944,741	79.8	0.2652%
Keene	1,788,752,370	94,132,696	1,882,885,066	31,832,776	1,914,717,842	95.0	0.9619%
Marlborough	172,363,738	31,544,497	203,908,235	857,170	204,765,405	84.5	0.1029%
Marlow	63,884,940	9,015,727	72,900,667	154,782	73,055,449	87.5	0.0367%
Nelson	121,924,962	4,950,136	126,875,098	207,212	127,082,310	96.1	0.0638%
Richmond	96,702,224	8,001,091	104,703,315	0	104,703,315	92.3	0.0526%
Rindge	543,479,453	138,366,298	681,845,751	640,117	682,485,868	79.7	0.3429%
Roxbury	23,647,654	-635,521	23,012,133	3,185,548	26,197,681	102.8	0.0132%
Stoddard	284,836,310	10,602,519	295,438,829	31,639	295,470,468	96.4	0.1484%
Sullivan	58,812,298	2,049,148	60,861,446	0	60,861,446	96.6	0.0306%
Surry	79,755,685	5,899,204	85,654,889	1,917,711	87,572,600	93.1	0.0440%
Swanzey	608,838,873	10,495,155	619,334,028	2,009,906	621,343,934	98.3	0.3121%
Troy	116,884,397	15,290,058	132,174,455	5,195	132,179,650	88.4	0.0664%
Walpole	419,788,520	-4,957,476	414,831,044	21,902,557	436,733,601	101.2	0.2194%
Westmoreland	163,799,147	20,927,000	184,726,147	547	184,726,694	88.6	0.0928%
Winchester	260,174,908	14,733,499	274,908,407	1,659,906	276,568,313	94.6	0.1389%
County Totals	6,922,811,534	635,429,442	7,558,240,976	67,949,199	7,626,190,175		3.8311%

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COOS COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	818,373	86,967	905,340	0	905,340	86.5	0.0005%
Bean's Grant	0	0	0	0	0	86.5	0.0000%
Bean's Purchase	0	0	0	0	0	86.5	0.0000%
Berlin	276,893,368	32,459,885	309,353,253	44,263,036	353,616,289	89.5	0.1776%
Cambridge	8,931,505	1,289,049	10,220,554	0	10,220,554	86.5	0.0051%
Carroll	325,821,121	53,472,889	379,294,010	1,458,241	380,752,251	85.9	0.1913%
Chandler's Purchase	37,050	5,782	42,832	0	42,832	86.5	0.0000%
Clarksville	40,761,535	8,384,069	49,145,604	3,428,244	52,573,848	82.8	0.0264%
Colebrook	171,635,668	3,465,900	175,101,568	0	175,101,568	98.0	0.0880%
Columbia	62,063,964	15,712,337	77,776,301	209,361	77,985,662	79.5	0.0392%
Crawford's Purchase	229,730	35,854	265,584	0	265,584	86.5	0.0001%
Cutt's Grant	0	0	0	0	0	86.5	0.0000%
Dalton	77,987,061	14,848,836	92,835,897	7,196,443	100,032,340	83.9	0.0503%
Dix's Grant	1,003,919	117,633	1,121,552	0	1,121,552	86.5	0.0006%
Dixville	7,789,848	1,124,513	8,914,361	4,233	8,918,594	86.5	0.0045%
Dummer	34,687,005	33,603	34,720,608	0	34,720,608	99.9	0.0174%
Errol	79,301,125	-1,221,483	78,079,642	1,613,440	79,693,082	101.6	0.0400%
Erving's Location	51,387	1,480	52,867	0	52,867	86.5	0.0000%
Gorham	210,768,085	17,322,746	228,090,831	347,532	228,438,363	92.4	0.1148%
Green's Grant	7,796,200	1,216,748	9,012,948	67,792	9,080,740	86.5	0.0046%
Hadley's Purchase	0	0	0	0	0	86.5	0.0000%
Jefferson	121,891,471	18,161,842	140,053,313	721,026	140,774,339	87.0	0.0707%
Kilkenny	0	0	0	0	0	86.5	0.0000%
Lancaster	261,399,842	18,277,900	279,677,742	3,290,079	282,967,821	93.4	0.1422%
Low & Burbank's Grant	0	0	0	0	0	86.5	0.0000%
Martin's Location	0	0	0	0	0	86.5	0.0000%
Milan	104,634,479	9,879,472	114,513,951	160,372	114,674,323	91.3	0.0576%
Millsfield	8,888,055	1,288,624	10,176,679	0	10,176,679	86.5	0.0051%
Northumberland	83,121,455	7,808,207	90,929,662	1,315,408	92,245,070	91.3	0.0463%
Odell	2,265,573	322,850	2,588,423	574,504	3,162,927	86.5	0.0016%
Pinkham's Grant	2,790,630	435,532	3,226,162	1,397,384	4,623,546	86.5	0.0023%
Pittsburg	277,448,481	34,243,419	311,691,900	4,374,105	316,066,005	88.9	0.1588%
Randolph	65,182,216	-1,023,833	64,158,383	1,710,176	65,868,559	101.6	0.0331%
Sargent's Purchase	1,888,530	294,742	2,183,272	0	2,183,272	86.5	0.0011%
Second College Grant	1,404,232	127,980	1,532,212	0	1,532,212	86.5	0.0008%
Shelburne	51,298,236	-4,657,640	46,640,596	426,318	47,066,914	110.0	0.0236%
Stark	59,710,435	237,269	59,947,704	598,400	60,546,104	99.6	0.0304%
Stewartstown	87,888,214	3,562,482	91,450,696	44,883	91,495,579	96.1	0.0460%
Stratford	42,724,040	4,995,664	47,719,704	373,790	48,093,494	89.4	0.0242%
Success	12,150,508	1,801,996	13,952,504	619,477	14,571,981	86.5	0.0073%
Thompson & Meserve's Purchase	5,362,170	836,870	6,199,040	369,847	6,568,887	86.5	0.0033%
Wentworth's Location	7,515,744	1,139,745	8,655,489	8,992	8,664,481	86.5	0.0044%
Whitefield	211,494,921	3,860,677	215,355,598	2,329,790	217,685,388	98.2	0.1094%
County Totals	2,715,636,176	249,950,606	2,965,586,782	76,902,873	3,042,489,655		1.5284%

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

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GRAFTON COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alexandria	180,588,651	37,198,457	217,787,108	239,317	218,026,425	82.9	0.1095%
Ashland	242,930,924	10,116,342	253,047,266	2,144,572	255,191,838	96.0	0.1282%
Bath	106,226,376	5,281,357	111,507,733	9,339,462	120,847,195	95.0	0.0607%
Benton	24,473,834	1,556,987	26,030,821	701,580	26,732,401	94.0	0.0134%
Bethlehem	254,928,700	33,986,061	288,914,761	1,492,896	290,407,657	88.2	0.1459%
Bridgewater	344,003,700	73,492,369	417,496,069	0	417,496,069	82.4	0.2097%
Bristol	452,756,573	96,016,012	548,772,585	1,445,385	550,217,970	82.5	0.2764%
Campton	422,336,336	5,981,224	428,317,560	822,771	429,140,331	98.6	0.2156%
Canaan	341,016,342	62,358,094	403,374,436	110,780	403,485,216	84.5	0.2027%
Dorchester	43,771,812	-588,371	43,183,441	25,548	43,208,989	101.4	0.0217%
Easton	63,247,562	11,768,390	75,015,952	416,241	75,432,193	84.3	0.0379%
Ellsworth	13,323,747	3,218,947	16,542,694	372,290	16,914,984	80.5	0.0085%
Enfield	588,784,395	30,289,878	619,074,273	0	619,074,273	95.1	0.3110%
Franconia	283,075,246	42,254,396	325,329,642	855,675	326,185,317	87.0	0.1639%
Grafton	114,135,708	20,031,975	134,167,683	0	134,167,683	85.0	0.0674%
Groton	70,051,249	2,263,057	72,314,306	46,692,948	119,007,254	96.9	0.0598%
Hanover	2,272,540,680	235,713,287	2,508,253,967	2,751,724	2,511,005,691	90.6	1.2614%
Haverhill	321,284,471	35,097,443	356,381,914	455,849	356,837,763	90.1	0.1793%
Hebron	259,414,260	48,312,249	307,726,509	5,956,784	313,683,293	84.3	0.1576%
Holderness	742,045,654	100,128,930	842,174,584	937	842,175,521	88.1	0.4231%
Landaff	49,280,489	5,269,718	54,550,207	142,611	54,692,818	90.2	0.0275%
Lebanon	1,841,438,756	489,417,853	2,330,856,609	77,972,091	2,408,828,700	79.0	1.2101%
Lincoln	831,604,764	182,544,148	1,014,148,912	2,381,589	1,016,530,501	82.0	0.5107%
Lisbon	114,668,684	2,194,502	116,863,186	0	116,863,186	98.1	0.0587%
Littleton	575,108,198	53,981,470	629,089,668	216,598,094	845,687,762	91.4	0.4248%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	58,307,224	15,871,380	74,178,604	0	74,178,604	78.4	0.0373%
Lyme	349,313,100	21,496,356	370,809,456	189,748	370,999,204	94.2	0.1864%
Monroe	82,721,626	5,787,756	88,509,382	0	88,509,382	93.4	0.0445%
Orange	31,874,435	1,110,477	32,984,912	140,989	33,125,901	96.7	0.0166%
Orford	135,329,951	22,065,578	157,395,529	139,861	157,535,390	86.0	0.0791%
Piermont	94,901,403	3,883,676	98,785,079	67,553	98,852,632	96.1	0.0497%
Plymouth	456,123,908	56,878,490	513,002,398	2,077,379	515,079,777	88.9	0.2588%
Rumney	182,066,032	8,729,913	190,795,945	356,967	191,152,912	95.4	0.0960%
Sugar Hill	159,041,883	6,774,465	165,816,348	0	165,816,348	95.9	0.0833%
Thornton	425,692,932	-8,334,120	417,358,812	428,981	417,787,793	102.0	0.2099%
Warren	67,388,048	5,531,801	72,919,849	521,901	73,441,750	92.4	0.0369%
Waterville Valley	328,961,695	329,777	329,291,472	1,115,666	330,407,138	99.9	0.1660%
Wentworth	88,533,581	14,408,248	102,941,829	115,068	103,056,897	86.0	0.0518%
Woodstock	227,022,074	68,949,610	295,971,684	1,808,018	297,779,702	76.7	0.1496%
County Totals	13,240,451,603	1,811,368,182	15,051,819,785	377,881,275	15,429,701,060		7.7513%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
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HILLSBOROUGH COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Amherst	1,698,390,720	313,877,890	2,012,268,610	220,275	2,012,488,885	84.4	1.0110%
Antrim	240,159,450	28,414,545	268,573,995	5,360,916	273,934,911	89.4	0.1376%
Bedford	4,041,877,090	226,189,826	4,268,066,916	3,687	4,268,070,603	94.7	2.1441%
Bennington	125,239,477	2,678,081	127,917,558	17,654	127,935,212	97.9	0.0643%
Brookline	657,086,553	33,824,840	690,911,393	0	690,911,393	95.1	0.3471%
Deering	173,286,710	38,271,340	211,558,050	9,774	211,567,824	81.9	0.1063%
Francestown	213,372,475	4,110,708	217,483,183	0	217,483,183	98.1	0.1093%
Goffstown	1,649,941,700	193,497,376	1,843,439,076	0	1,843,439,076	89.5	0.9261%
Greenfield	165,577,707	329,824	165,907,531	9,735,606	175,643,137	99.8	0.0882%
Greenville	112,423,981	1,247,916	113,671,897	1,521,930	115,193,827	98.9	0.0579%
Hancock	244,815,141	29,869,124	274,684,265	2,069,822	276,754,087	89.1	0.1390%
Hillsborough	488,792,157	72,927,080	561,719,237	191,102	561,910,339	87.0	0.2823%
Hollis	1,354,804,264	181,202,170	1,536,006,434	1,076	1,536,007,510	88.2	0.7716%
Hudson	3,024,103,363	424,116,684	3,448,220,047	714,793	3,448,934,840	87.7	1.7326%
Litchfield	874,339,917	186,732,436	1,061,072,353	1,497,885	1,062,570,238	82.4	0.5338%
Lyndeborough	167,260,780	49,080,126	216,340,906	508	216,341,414	77.2	0.1087%
Manchester	8,998,505,613	2,391,996,337	11,390,501,950	40,832,778	11,431,334,728	79.0	5.7427%
Mason	153,805,888	27,560,756	181,366,644	12,953	181,379,597	84.8	0.0911%
Merrimack	3,344,242,038	590,148,277	3,934,390,315	357,622	3,934,747,937	85.0	1.9767%
Milford	1,584,997,032	176,044,412	1,761,041,444	1,681,899	1,762,723,343	90.0	0.8855%
Mont Vernon	309,447,484	6,304,524	315,752,008	0	315,752,008	98.0	0.1586%
Nashua	10,119,534,167	1,379,929,960	11,499,464,127	0	11,499,464,127	88.0	5.7769%
New Boston	662,287,082	77,648,492	739,935,574	6,599	739,942,173	89.5	0.3717%
New Ipswich	465,488,430	11,412,241	476,900,671	3,422	476,904,093	97.6	0.2396%
Pelham	1,923,250,070	61,515,970	1,984,766,040	1,337,750	1,986,103,790	96.9	0.9977%
Peterborough	722,245,196	59,341,187	781,586,383	3,738,388	785,324,771	92.4	0.3945%
Sharon	54,800,818	-1,368,016	53,432,802	5,197	53,437,999	102.6	0.0268%
Temple	158,619,640	952,430	159,572,070	17,427	159,589,497	99.4	0.0802%
Weare	845,150,730	134,118,761	979,269,491	1,886,580	981,156,071	86.3	0.4929%
Wilton	372,711,217	89,572,943	462,284,160	231,797	462,515,957	80.6	0.2324%
Windsor	27,672,039	-2,622,890	25,049,149	1,002,920	26,052,069	110.6	0.0131%
County Totals	44,974,228,929	6,788,925,350	51,763,154,279	72,460,360	51,835,614,639		26.0403%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
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MERRIMACK COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Allenstown	288,752,496	37,877,640	326,630,136	386,564	327,016,700	88.4	0.1643%
Andover	286,403,290	6,418,432	292,821,722	8,174	292,829,896	97.8	0.1471%
Boscawen	278,588,164	11,865,052	290,453,216	4,406,680	294,859,896	95.9	0.1481%
Bow	1,182,539,210	21,669,144	1,204,208,354	3,404	1,204,211,758	98.2	0.6050%
Bradford	195,806,972	50,308,557	246,115,529	33,677	246,149,206	79.5	0.1237%
Canterbury	257,340,623	58,308,607	315,649,230	426,380	316,075,610	81.5	0.1588%
Chichester	314,873,990	22,195,339	337,069,329	0	337,069,329	93.4	0.1693%
Concord	4,217,522,874	134,866,316	4,352,389,190	32,095,748	4,384,484,938	96.9	2.2026%
Danbury	108,595,605	24,650,174	133,245,779	0	133,245,779	81.4	0.0669%
Dunbarton	295,339,753	97,326,892	392,666,645	3,535,635	396,202,280	75.2	0.1990%
Epsom	427,952,981	77,887,214	505,840,195	978,133	506,818,328	84.6	0.2546%
Franklin	621,301,641	29,228,168	650,529,809	2,057,251	652,587,060	95.5	0.3278%
Henniker	397,924,187	80,329,413	478,253,600	3,357,191	481,610,791	83.2	0.2419%
Hill	89,553,883	2,740,638	92,294,521	1,657,812	93,952,333	97.0	0.0472%
Hooksett	1,950,010,764	374,149,365	2,324,160,129	31,754	2,324,191,883	83.9	1.1676%
Hopkinton	756,537,771	16,183,075	772,720,846	13,364,265	786,085,111	97.9	0.3949%
Loudon	551,228,829	112,060,860	663,289,689	4,980,516	668,270,205	83.1	0.3357%
New London	1,237,373,351	70,592,094	1,307,965,445	0	1,307,965,445	94.6	0.6571%
Newbury	747,686,711	157,450,241	905,136,952	2,158,860	907,295,812	82.6	0.4558%
Northfield	335,033,432	44,753,803	379,787,235	3,378,066	383,165,301	88.2	0.1925%
Pembroke	733,863,378	18,017,975	751,881,353	1,835,789	753,717,142	97.6	0.3786%
Pittsfield	253,115,292	61,571,306	314,686,598	400,160	315,086,758	80.4	0.1583%
Salisbury	138,187,565	18,713,046	156,900,611	2,483,913	159,384,524	88.0	0.0801%
Sutton	257,005,759	65,380,443	322,386,202	1,118	322,387,320	79.7	0.1620%
Warner	282,318,255	29,784,796	312,103,051	656,901	312,759,952	90.5	0.1571%
Webster	214,531,056	13,861,236	228,392,292	1,558,252	229,950,544	93.9	0.1155%
Wilmot	177,747,172	35,310,672	213,057,844	48,854	213,106,698	83.4	0.1071%
County Totals	16,597,135,004	1,673,500,498	18,270,635,502	79,845,097	18,350,480,599		9.2186%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
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ROCKINGHAM COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Atkinson	995,285,475	192,399,192	1,187,684,667	0	1,187,684,667	83.8	0.5966%
Auburn	847,281,828	71,655,135	918,936,963	17,678,786	936,615,749	92.2	0.4705%
Brentwood	560,471,106	115,580,485	676,051,591	0	676,051,591	82.9	0.3396%
Candia	505,584,161	23,797,787	529,381,948	8,923	529,390,871	95.5	0.2659%
Chester	678,964,167	48,698,662	727,662,829	0	727,662,829	93.3	0.3656%
Danville	395,385,059	74,746,690	470,131,749	87	470,131,836	84.1	0.2362%
Deerfield	518,464,191	123,900,849	642,365,040	73,078	642,438,118	80.7	0.3227%
Derry	3,227,760,977	394,819,263	3,622,580,240	3,656,582	3,626,236,822	89.1	1.8217%
East Kingston	372,029,293	7,583,761	379,613,054	1,222	379,614,276	98.0	0.1907%
Epping	716,958,500	228,875,824	945,834,324	4,381,662	950,215,986	75.8	0.4774%
Exeter	2,208,995,317	163,703,048	2,372,698,365	1,906,540	2,374,604,905	93.1	1.1929%
Fremont	406,026,268	142,603,975	548,630,243	0	548,630,243	74.0	0.2756%
Greenland	840,747,799	87,203,209	927,951,008	0	927,951,008	90.6	0.4662%
Hampstead	1,325,152,489	49,484,158	1,374,636,647	2,100,388	1,376,737,035	96.4	0.6916%
Hampton	3,688,773,300	239,626,436	3,928,399,736	18,230,460	3,946,630,196	93.9	1.9826%
Hampton Falls	483,473,344	59,114,016	542,587,360	729,517	543,316,877	89.1	0.2729%
Kensington	380,071,403	19,556,276	399,627,679	0	399,627,679	95.1	0.2008%
Kingston	804,474,929	64,270,256	868,745,185	1,499	868,746,684	92.6	0.4364%
Londonderry	3,882,846,850	91,387,769	3,974,234,619	36,218,693	4,010,453,312	97.7	2.0147%
New Castle	730,341,423	70,470,658	800,812,081	0	800,812,081	91.2	0.4023%
Newfields	300,090,327	-10,422,834	289,667,493	0	289,667,493	103.6	0.1455%
Newington	598,356,623	3,611,282	601,967,905	2,428,920	604,396,825	99.4	0.3036%
Newmarket	977,903,328	86,159,233	1,064,062,561	1,189,732	1,065,252,293	91.9	0.5351%
Newton	501,625,868	107,137,057	608,762,925	0	608,762,925	82.4	0.3058%
North Hampton	1,184,589,450	89,167,068	1,273,756,518	0	1,273,756,518	93.0	0.6399%
Northwood	481,526,589	126,430,464	607,957,053	558,468	608,515,521	79.2	0.3057%
Nottingham	617,589,750	130,896,552	748,486,302	257,867	748,744,169	82.5	0.3761%
Plaistow	1,161,388,712	39,631,175	1,201,019,887	0	1,201,019,887	96.7	0.6033%
Portsmouth	6,000,554,963	528,879,395	6,529,434,358	69,936,223	6,599,370,581	91.9	3.3153%
Raymond	934,613,323	232,177,934	1,166,791,257	469,608	1,167,260,865	80.1	0.5864%
Rye	2,152,859,300	371,012,625	2,523,871,925	3,166,561	2,527,038,486	85.3	1.2695%
Salem	4,522,712,281	1,123,609,700	5,646,321,981	3,975,922	5,650,297,903	80.1	2.8385%
Sandown	664,720,080	99,309,120	764,029,200	0	764,029,200	87.0	0.3838%
Seabrook	1,742,546,450	151,524,443	1,894,070,893	0	1,894,070,893	92.0	0.9515%
South Hampton	166,510,198	2,339,812	168,850,010	2,083	168,852,093	98.6	0.0848%
Stratham	1,528,739,330	21,700,528	1,550,439,858	0	1,550,439,858	98.6	0.7789%
Windham	2,375,065,320	713,441,743	3,088,507,063	625,686	3,089,132,749	76.9	1.5519%
County Totals	49,480,479,771	6,086,082,746	55,566,562,517	167,598,507	55,734,161,024		27.9988%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
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STRAFFORD COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Barrington	1,137,066,625	37,550,036	1,174,616,661	833,920	1,175,450,581	96.8	0.5905%
Dover	3,628,266,340	252,183,158	3,880,449,498	6,483,347	3,886,932,845	93.5	1.9527%
Durham	1,168,198,187	90,608,445	1,258,806,632	10,293,246	1,269,099,878	92.8	0.6375%
Farmington	552,897,162	2,215,405	555,112,567	1,845,023	556,957,590	99.6	0.2798%
Lee	459,617,955	134,147,548	593,765,503	256,716	594,022,219	77.4	0.2984%
Madbury	231,557,168	44,749,969	276,307,137	0	276,307,137	83.8	0.1388%
Middleton	178,539,682	15,909,194	194,448,876	0	194,448,876	91.8	0.0977%
Milton	473,597,799	16,630,055	490,227,854	483,326	490,711,180	96.6	0.2465%
New Durham	410,214,498	121,739,137	531,953,635	0	531,953,635	77.1	0.2672%
Rochester	2,626,254,377	26,516,722	2,652,771,099	47,588,739	2,700,359,838	99.0	1.3566%
Rollinsford	292,635,401	31,435,372	324,070,773	0	324,070,773	90.3	0.1628%
Somersworth	1,054,320,954	25,922,247	1,080,243,201	5,673,286	1,085,916,487	97.6	0.5455%
Strafford	481,396,612	145,323,622	626,720,234	0	626,720,234	76.8	0.3148%
County Totals	12,694,562,760	944,930,910	13,639,493,670	73,457,603	13,712,951,273		6.8889%

SULLIVAN COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Acworth	96,280,000	2,765,781	99,045,781	5,861	99,051,642	97.2	0.0498%
Charlestown	260,171,137	45,106,419	305,277,556	346,212	305,623,768	85.2	0.1535%
Claremont	726,140,016	16,303,548	742,443,564	2,550,521	744,994,085	97.8	0.3743%
Cornish	190,950,683	2,476,289	193,426,972	374,697	193,801,669	98.7	0.0974%
Croydon	88,882,962	8,215,919	97,098,881	0	97,098,881	91.5	0.0488%
Goshen	71,160,337	8,112,832	79,273,169	19,137	79,292,306	89.7	0.0398%
Grantham	464,499,233	85,179,868	549,679,101	0	549,679,101	84.5	0.2761%
Langdon	55,913,061	3,876,191	59,789,252	13,736	59,802,988	93.5	0.0300%
Lempster	105,066,429	13,754,360	118,820,789	31,488,183	150,308,972	88.4	0.0755%
Newport	419,662,179	35,455,563	455,117,742	3,108,894	458,226,636	92.2	0.2302%
Plainfield	300,056,486	8,840,872	308,897,358	42,733	308,940,091	97.1	0.1552%
Springfield	203,342,088	17,926,810	221,268,898	343,107	221,612,005	91.9	0.1113%
Sunapee	1,233,045,717	240,105,190	1,473,150,907	0	1,473,150,907	83.7	0.7401%
Unity	130,567,397	-1,024,279	129,543,118	35	129,543,153	100.8	0.0651%
Washington	236,465,259	32,715,808	269,181,067	156,804	269,337,871	87.8	0.1353%
County Totals	4,582,202,984	519,811,171	5,102,014,155	38,449,920	5,140,464,075		2.5824%

State Totals	176,931,915,381	21,112,898,249	198,044,813,630	1,014,498,035	199,059,311,665		100.0000%
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* Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

2019 School Set-Of Districts**Total Equalized Valuation for School Purposes**

Municipalities	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	4,192,929,768	4,004,593,744	4,163,693,926
Penacook - Merrimack Valley School District	418,635,859	384,439,491	415,719,309
Loudon School District	688,764,413	663,714,605	683,783,897