

2020 EQUALIZATION SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2020 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2021

This report presents the results of the 2020 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, 2019, to September 30, 2020, 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 2020 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 2020 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)
- Electric Energy Storage Systems: RSA 72:85

= “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 2020 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 2019 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.

DRA INVENTORY ADJUSTMENT: The sum of the adjustments of the above two categories.

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 **2020** “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 2022. The **2019** 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 2021.

EQUALIZATION RATIO: The 2020 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 2020 Notification of Total Equalized Valuations on **April 21, 2021.**

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
2020 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**	2020 Equali- zation Ratio	% Proportion to State
Belknap	12,272,484,953	1,568,409,613	13,840,894,566	41,513,909	13,882,408,475		6.4902%
Carroll	15,005,443,837	1,761,755,513	16,767,199,350	22,967,591	16,790,166,941		7.8496%
Cheshire	7,277,082,638	810,106,142	8,087,188,780	73,856,003	8,161,044,783		3.8154%
Coos	2,817,691,208	329,429,807	3,147,121,015	97,921,221	3,245,042,236		1.5171%
Grafton	14,043,126,123	2,173,692,763	16,216,818,886	380,051,213	16,596,870,099		7.7592%
Hillsborough	45,800,127,562	10,057,250,679	55,857,378,241	96,686,945	55,954,065,186		26.1592%
Merrimack	17,430,535,455	1,928,895,069	19,359,430,524	86,842,622	19,446,273,146		9.0914%
Rockingham	52,161,571,520	7,133,695,060	59,295,266,580	177,323,530	59,472,590,110		27.8042%
Strafford	13,270,033,979	1,640,729,956	14,910,763,935	82,104,057	14,992,867,992		7.0094%
Sullivan	4,933,405,709	386,997,917	5,320,403,626	36,200,221	5,356,603,847		2.5043%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.00%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

BELKNAP COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Alton	1,761,917,110	421,218,150	2,183,135,260	720,035	2,183,855,295	80.7	1.0210%
Barnstead	597,400,571	90,674,941	688,075,512	0	688,075,512	86.8	0.3217%
Belmont	727,895,084	128,397,803	856,292,887	1,054,782	857,347,669	85.0	0.4008%
Center Harbor	435,604,391	138,261,002	573,865,393	258	573,865,651	75.9	0.2683%
Gilford	2,134,690,060	160,624,682	2,295,314,742	2,390,374	2,297,705,116	93.0	1.0742%
Gilmanton	539,739,943	53,178,583	592,918,526	100,423	593,018,949	91.0	0.2772%
Laconia	2,353,670,848	296,824,634	2,650,495,482	23,335,681	2,673,831,163	88.8	1.2501%
Meredith	2,292,774,554	128,270,012	2,421,044,566	11,107,201	2,432,151,767	94.7	1.1371%
New Hampton	303,602,722	54,289,153	357,891,875	1,562,411	359,454,286	84.8	0.1680%
Sanbornton	524,354,402	54,262,178	578,616,580	967,182	579,583,762	90.6	0.2710%
Tilton	600,835,268	42,408,475	643,243,743	275,562	643,519,305	93.4	0.3009%
County Totals	12,272,484,953	1,568,409,613	13,840,894,566	41,513,909	13,882,408,475		6.4902%

CARROLL COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Albany	126,988,021	126,895	127,114,916	1,287,257	128,402,173	99.9	0.0600%
Bartlett	1,064,536,213	343,506,132	1,408,042,345	987,892	1,409,030,237	75.6	0.6587%
Brookfield	125,075,383	7,340,469	132,415,852	0	132,415,852	94.4	0.0619%
Chatham	59,002,558	2,069,255	61,071,813	862,257	61,934,070	96.6	0.0290%
Conway	1,704,186,500	331,627,491	2,035,813,991	1,208,068	2,037,022,059	83.7	0.9523%
Eaton	113,217,683	3,843,890	117,061,573	0	117,061,573	96.7	0.0547%
Effingham	204,882,216	1,024,884	205,907,100	90,060	205,997,160	99.5	0.0963%
Freedom	647,099,439	-22,454,571	624,644,868	0	624,644,868	103.6	0.2920%
Hale's Location	80,172,700	3,166,905	83,339,605	38,909	83,378,514	96.2	0.0390%
Hart's Location	20,131,053	708,411	20,839,464	311,848	21,151,312	96.6	0.0099%
Jackson	462,927,886	39,684,655	502,612,541	955,618	503,568,159	92.1	0.2354%
Madison	575,476,421	27,680,871	603,157,292	1,047,190	604,204,482	95.4	0.2825%
Moultonborough	3,540,430,951	274,597,912	3,815,028,863	4,883,899	3,819,912,762	92.8	1.7859%
Ossipee	766,474,815	142,541,211	909,016,026	65,359	909,081,385	84.3	0.4250%
Sandwich	439,066,291	54,069,820	493,136,111	811,234	493,947,345	89.0	0.2309%
Tamworth	386,374,928	25,385,885	411,760,813	6,083,283	417,844,096	93.8	0.1953%
Tuftsboro	1,194,917,408	123,870,000	1,318,787,408	1,849,479	1,320,636,887	90.6	0.6174%
Wakefield	1,116,697,623	204,737,683	1,321,435,306	0	1,321,435,306	84.5	0.6178%
Wolfeboro	2,377,785,748	198,227,715	2,576,013,463	2,485,238	2,578,498,701	92.3	1.2055%
County Totals	15,005,443,837	1,761,755,513	16,767,199,350	22,967,591	16,790,166,941		7.8496%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

CHESHIRE COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equali- zation Ratio	% Propor- tion to State Tax
Alstead	189,019,709	1,512,972	190,532,681	72	190,532,753	99.2	0.0891%
Chesterfield	518,057,375	95,735,775	613,793,150	1,636,945	615,430,095	84.4	0.2877%
Dublin	270,235,326	-2,428,056	267,807,270	1,673,755	269,481,025	100.9	0.1260%
Fitzwilliam	249,077,942	51,595,718	300,673,660	33,962	300,707,622	82.8	0.1406%
Gilsum	68,943,374	4,747,311	73,690,685	0	73,690,685	93.5	0.0345%
Harrisville	205,811,236	37,675,491	243,486,727	192,670	243,679,397	84.5	0.1139%
Hinsdale	231,623,114	36,173,612	267,796,726	38,458	267,835,184	86.5	0.1252%
Jaffrey	534,561,965	40,148,460	574,710,425	5,455	574,715,880	93.0	0.2687%
Keene	1,794,394,480	239,996,553	2,034,391,033	34,789,640	2,069,180,673	88.2	0.9674%
Marlborough	173,087,217	8,634,152	181,721,369	572,573	182,293,942	95.3	0.0852%
Marlow	72,327,307	2,508,544	74,835,851	139,182	74,975,033	96.6	0.0351%
Nelson	122,378,968	14,765,364	137,144,332	204,075	137,348,407	89.2	0.0642%
Richmond	97,864,009	15,575,144	113,439,153	0	113,439,153	86.2	0.0530%
Rindge	688,499,770	62,180,229	750,679,999	565,736	751,245,735	91.7	0.3512%
Roxbury	23,659,414	-376,367	23,283,047	3,211,738	26,494,785	101.6	0.0124%
Stoddard	286,103,010	24,496,010	310,599,020	33,116	310,632,136	92.1	0.1452%
Sullivan	59,164,601	1,216,006	60,380,607	0	60,380,607	98.0	0.0282%
Surry	81,321,957	10,856,001	92,177,958	2,059,864	94,237,822	88.2	0.0441%
Swanzy	610,691,726	45,854,318	656,546,044	2,131,067	658,677,111	93.0	0.3079%
Troy	116,736,378	29,875,618	146,611,996	5,168	146,617,164	79.6	0.0685%
Walpole	423,595,998	52,600,523	476,196,521	24,618,135	500,814,656	88.9	0.2341%
Westmoreland	164,305,454	28,913,766	193,219,220	547	193,219,767	85.0	0.0903%
Winchester	295,622,308	7,848,998	303,471,306	1,943,845	305,415,151	97.4	0.1428%
County Totals	7,277,082,638	810,106,142	8,087,188,780	73,856,003	8,161,044,783		3.8154%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

COOS COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equali- zation Ratio	% Propor- -tion to State Tax
Atkinson & Gilmanton	774,325	117,173	891,498	0	891,498	87.1	0.0004%
Bean's Grant	0	0	0	0	0	87.1	0.0000%
Bean's Purchase	0	0	0	0	0	87.1	0.0000%
Berlin	332,674,323	8,867,651	341,541,974	64,001,924	405,543,898	97.4	0.1896%
Cambridge	9,049,351	1,346,939	10,396,290	0	10,396,290	87.1	0.0049%
Carroll	333,431,936	95,098,015	428,529,951	1,490,147	430,020,098	77.8	0.2010%
Chandler's Purchase	37,050	5,487	42,537	0	42,537	87.1	0.0000%
Clarksville	45,410,872	9,747,591	55,158,463	3,322,073	58,480,536	81.8	0.0273%
Colebrook	169,994,381	2,771,566	172,765,947	1,057,232	173,823,179	98.4	0.0813%
Columbia	66,084,491	2,058,426	68,142,917	182,239	68,325,156	96.9	0.0319%
Crawford's Purchase	229,730	34,024	263,754	0	263,754	87.1	0.0001%
Cutt's Grant	0	0	0	0	0	87.1	0.0000%
Dalton	78,416,669	14,499,105	92,915,774	7,013,092	99,928,866	84.4	0.0467%
Dix's Grant	1,000,284	150,534	1,150,818	0	1,150,818	87.1	0.0005%
Dixville	8,320,484	1,237,887	9,558,371	4,105	9,562,476	87.1	0.0045%
Dummer	34,792,720	864,378	35,657,098	0	35,657,098	97.5	0.0167%
Errol	80,769,036	6,211,440	86,980,476	1,996,807	88,977,283	92.8	0.0416%
Erving's Location	50,191	7,833	58,024	0	58,024	87.1	0.0000%
Gorham	210,436,709	32,816,060	243,252,769	526,073	243,778,842	86.5	0.1140%
Green's Grant	7,934,310	1,175,116	9,109,426	65,760	9,175,186	87.1	0.0043%
Hadley's Purchase	0	0	0	0	0	87.1	0.0000%
Jefferson	121,562,670	32,393,163	153,955,833	781,042	154,736,875	78.9	0.0723%
Kilkenny	0	0	0	0	0	87.1	0.0000%
Lancaster	263,969,939	14,222,623	278,192,562	3,258,285	281,450,847	94.9	0.1316%
Low & Burbank's Grant	0	0	0	0	0	87.1	0.0000%
Martin's Location	0	0	0	0	0	87.1	0.0000%
Milan	129,713,288	-4,460,212	125,253,076	131,716	125,384,792	103.6	0.0586%
Millsfield	8,341,163	1,241,395	9,582,558	0	9,582,558	87.1	0.0045%
Northumberland	83,895,671	15,406,776	99,302,447	1,858,908	101,161,355	84.4	0.0473%
Odell	2,260,555	336,680	2,597,235	557,276	3,154,511	87.1	0.0015%
Pinkham's Grant	2,792,430	413,574	3,206,004	1,356,892	4,562,896	87.1	0.0021%
Pittsburg	280,249,256	45,841,677	326,090,933	4,621,805	330,712,738	85.9	0.1546%
Randolph	65,037,797	3,627,627	68,665,424	1,106,939	69,772,363	94.7	0.0326%
Sargent's Purchase	1,888,530	279,702	2,168,232	0	2,168,232	87.1	0.0010%
Second College Grant	1,387,570	211,080	1,598,650	0	1,598,650	87.1	0.0007%
Shelburne	51,433,077	-1,006,412	50,426,665	475,010	50,901,675	101.9	0.0238%
Stark	59,736,579	4,381,515	64,118,094	661,945	64,780,039	93.1	0.0303%
Stewartstown	88,820,342	8,709,194	97,529,536	47,062	97,576,598	91.0	0.0456%
Stratford	43,135,767	5,747,644	48,883,411	360,718	49,244,129	88.2	0.0230%
Success	12,084,927	1,795,137	13,880,064	656,215	14,536,279	87.1	0.0068%
Thomson & Meserve's	5,362,170	794,168	6,156,338	358,758	6,515,096	87.1	0.0030%
Wentworth's Location	7,592,990	1,126,596	8,719,586	8,723	8,728,309	87.1	0.0041%
Whitefield	209,019,625	21,358,655	230,378,280	2,020,475	232,398,755	90.7	0.1086%
County Totals	2,817,691,208	329,429,807	3,147,121,015	97,921,221	3,245,042,236		1.5171%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

GRAFTON COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Alexandria	184,620,577	56,602,504	241,223,081	225,780	241,448,861	76.5	0.1129%
Ashland	244,174,836	48,215,352	292,390,188	2,449,847	294,840,035	83.5	0.1378%
Bath	106,897,843	15,443,817	122,341,660	9,720,013	132,061,673	87.2	0.0617%
Benton	24,717,989	1,828,082	26,546,071	689,915	27,235,986	93.1	0.0127%
Bethlehem	270,441,224	76,112,779	346,554,003	1,601,939	348,155,942	78.0	0.1628%
Bridgewater	441,728,300	20,302,019	462,030,319	0	462,030,319	95.6	0.2160%
Bristol	536,099,984	25,828,884	561,928,868	1,432,736	563,361,604	95.4	0.2634%
Campton	425,066,140	37,885,861	462,952,001	848,827	463,800,828	91.8	0.2168%
Canaan	344,053,201	90,783,504	434,836,705	113,139	434,949,844	79.1	0.2033%
Dorchester	44,014,203	4,799,473	48,813,676	29,061	48,842,737	89.9	0.0228%
Easton	74,710,078	5,860,112	80,570,190	405,272	80,975,462	92.7	0.0379%
Ellsworth	19,063,628	-1,108,539	17,955,089	310,789	18,265,878	106.2	0.0085%
Enfield	590,735,286	84,308,161	675,043,447	0	675,043,447	87.5	0.3156%
Franconia	285,663,349	67,835,000	353,498,349	966,009	354,464,358	80.8	0.1657%
Grafton	137,932,009	-543,724	137,388,285	0	137,388,285	100.4	0.0642%
Groton	71,148,555	7,590,549	78,739,104	48,098,887	126,837,991	90.3	0.0593%
Hanover	2,287,473,495	495,215,365	2,782,688,860	765,811	2,783,454,671	82.2	1.3013%
Haverhill	321,651,501	47,951,774	369,603,275	500,300	370,103,575	87.0	0.1730%
Hebron	263,146,065	34,876,866	298,022,931	7,290,251	305,313,182	88.3	0.1427%
Holderness	742,981,514	260,842,435	1,003,823,949	1,040	1,003,824,989	74.0	0.4693%
Landaff	49,450,382	3,861,969	53,312,351	126,425	53,438,776	92.8	0.0250%
Lebanon	2,151,883,577	189,580,293	2,341,463,870	74,593,824	2,416,057,694	91.9	1.1295%
Lincoln	834,743,309	284,208,963	1,118,952,272	2,445,726	1,121,397,998	74.6	0.5243%
Lisbon	115,159,496	15,397,970	130,557,466	0	130,557,466	88.1	0.0610%
Littleton	673,775,158	36,888,530	710,663,688	220,418,859	931,082,547	94.8	0.4353%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	72,482,515	2,052,311	74,534,826	0	74,534,826	97.2	0.0348%
Lyme	352,951,300	40,831,496	393,782,796	207,850	393,990,646	89.6	0.1842%
Monroe	83,191,787	11,505,862	94,697,649	0	94,697,649	87.8	0.0443%
Orange	35,484,114	-1,945,874	33,538,240	136,377	33,674,617	105.9	0.0157%
Orford	152,199,948	12,722,993	164,922,941	152,915	165,075,856	92.2	0.0772%
Piermont	95,822,082	6,291,895	102,113,977	71,645	102,185,622	93.8	0.0478%
Plymouth	469,446,185	52,173,468	521,619,653	2,041,847	523,661,500	90.0	0.2448%
Rumney	182,542,566	31,835,456	214,378,022	393,369	214,771,391	85.1	0.1004%
Sugar Hill	160,247,657	13,532,947	173,780,604	0	173,780,604	92.2	0.0812%
Thornton	428,253,988	32,170,643	460,424,631	478,023	460,902,654	93.0	0.2155%
Warren	68,465,439	14,351,426	82,816,865	547,083	83,363,948	82.6	0.0390%
Waterville Valley	330,408,595	15,931,038	346,339,633	1,197,531	347,537,164	95.4	0.1625%
Wentworth	89,913,038	17,857,865	107,770,903	120,566	107,891,469	83.4	0.0504%
Woodstock	280,248,610	13,813,238	294,061,848	1,669,557	295,731,405	95.3	0.1383%
County Totals	14,043,126,123	2,173,692,763	16,216,818,886	380,051,213	16,596,870,099		7.7592%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

HILLSBOROUGH COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Amherst	1,708,521,500	473,430,811	2,181,952,311	914,950	2,182,867,261	78.3	1.0205%
Antrim	240,782,594	41,113,199	281,895,793	7,001,849	288,897,642	85.4	0.1351%
Bedford	4,078,268,927	423,116,293	4,501,385,220	3,699	4,501,388,919	90.6	2.1045%
Bennington	125,924,639	21,815,090	147,739,729	19,968	147,759,697	85.2	0.0691%
Brookline	667,923,933	79,998,791	747,922,724	0	747,922,724	89.3	0.3497%
Deering	229,571,100	10,006,375	239,577,475	10,329	239,587,804	95.8	0.1120%
Francestown	214,721,899	9,386,107	224,108,006	0	224,108,006	95.8	0.1048%
Goffstown	1,665,141,400	321,828,781	1,986,970,181	0	1,986,970,181	83.8	0.9289%
Greenfield	166,893,085	6,914,411	173,807,496	8,210,559	182,018,055	96.0	0.0851%
Greenville	113,747,869	20,970,868	134,718,737	2,085,179	136,803,916	84.4	0.0640%
Hancock	245,794,078	41,970,034	287,764,112	2,026,074	289,790,186	85.4	0.1355%
Hillsborough	556,961,995	18,366,568	575,328,563	187,747	575,516,310	96.8	0.2691%
Hollis	1,378,266,543	205,934,400	1,584,200,943	1,014	1,584,201,957	87.0	0.7406%
Hudson	3,060,137,929	722,448,367	3,782,586,296	741,309	3,783,327,605	80.9	1.7688%
Litchfield	1,129,381,741	21,866,629	1,151,248,370	1,655,499	1,152,903,869	98.1	0.5390%
Lyndeborough	210,211,687	11,697,967	221,909,654	421	221,910,075	94.7	0.1037%
Manchester	9,025,352,829	3,492,442,531	12,517,795,360	50,380,824	12,568,176,184	72.1	5.8758%
Mason	155,013,992	46,237,886	201,251,878	13,559	201,265,437	77.0	0.0941%
Merrimack	3,429,899,552	944,943,580	4,374,843,132	398,504	4,375,241,636	78.4	2.0455%
Milford	1,629,873,357	213,862,812	1,843,736,169	1,943,741	1,845,679,910	88.4	0.8629%
Mont Vernon	315,083,824	34,962,194	350,046,018	0	350,046,018	90.0	0.1637%
Nashua	10,149,501,419	2,020,158,826	12,169,660,245	13,564,805	12,183,225,050	83.4	5.6958%
New Boston	674,105,914	131,169,510	805,275,424	6,903	805,282,327	83.7	0.3765%
New Ipswich	470,028,411	44,692,527	514,720,938	3,578	514,724,516	91.3	0.2406%
Pelham	1,949,254,220	238,426,201	2,187,680,421	1,467,444	2,189,147,865	89.1	1.0235%
Peterborough	730,150,556	121,731,806	851,882,362	3,751,695	855,634,057	85.7	0.4000%
Sharon	56,667,791	542,787	57,210,578	5,442	57,216,020	99.0	0.0267%
Temple	160,256,452	7,692,383	167,948,835	17,994	167,966,829	95.4	0.0785%
Weare	860,221,384	232,656,533	1,092,877,917	2,047,468	1,094,925,385	78.7	0.5119%
Wilton	374,418,024	96,522,997	470,941,021	226,288	471,167,309	79.5	0.2203%
Windsor	28,048,918	343,415	28,392,333	103	28,392,436	98.7	0.0133%
County Totals	45,800,127,562	10,057,250,679	55,857,378,241	96,686,945	55,954,065,186		26.1592%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

MERRIMACK COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Allentown	292,858,487	70,013,968	362,872,455	421,564	363,294,019	80.7	0.1698%
Andover	288,682,262	20,348,375	309,030,637	8,439	309,039,076	93.4	0.1445%
Boscawen	283,446,755	29,347,355	312,794,110	5,084,389	317,878,499	90.6	0.1486%
Bow	1,189,633,814	84,045,277	1,273,679,091	3,504	1,273,682,595	93.4	0.5955%
Bradford	245,275,380	5,747,625	251,023,005	28,456	251,051,461	97.7	0.1174%
Canterbury	258,857,738	60,708,872	319,566,610	432,782	319,999,392	81.0	0.1496%
Chichester	316,984,566	40,737,312	357,721,878	0	357,721,878	88.6	0.1672%
Concord	4,485,112,742	260,931,114	4,746,043,856	36,281,944	4,782,325,800	94.5	2.2358%
Danbury	109,727,785	33,074,356	142,802,141	0	142,802,141	76.8	0.0668%
Dunbarton	368,209,468	39,923,434	408,132,902	3,599,914	411,732,816	90.2	0.1925%
Epsom	501,762,529	23,014,049	524,776,578	1,074,152	525,850,730	95.6	0.2458%
Franklin	625,895,246	92,603,797	718,499,043	1,894,652	720,393,695	87.1	0.3368%
Henniker	466,663,943	40,453,943	507,117,886	3,436,342	510,554,228	92.0	0.2387%
Hill	89,997,852	13,456,337	103,454,189	1,830,522	105,284,711	86.9	0.0492%
Hooksett	1,964,313,126	278,070,287	2,242,383,413	29,068	2,242,412,481	87.6	1.0484%
Hopkinton	762,881,592	57,308,174	820,189,766	13,284,298	833,474,064	93.0	0.3897%
Loudon	555,004,171	130,981,730	685,985,901	5,935,870	691,921,771	80.9	0.3235%
New London	1,254,098,773	182,381,610	1,436,480,383	0	1,436,480,383	87.3	0.6716%
Newbury	757,244,261	209,817,083	967,061,344	2,280,738	969,342,082	78.3	0.4532%
Northfield	337,624,535	86,387,451	424,011,986	4,000,764	428,012,750	79.6	0.2001%
Pembroke	739,993,944	57,352,916	797,346,860	1,850,689	799,197,549	92.8	0.3736%
Pittsfield	334,474,629	-1,328,408	333,146,221	435,112	333,581,333	100.4	0.1560%
Salisbury	138,799,973	21,634,594	160,434,567	2,376,938	162,811,505	86.5	0.0761%
Sutton	314,675,816	16,838,322	331,514,138	1,081	331,515,219	94.9	0.1550%
Warner	315,438,564	18,956,353	334,394,917	727,805	335,122,722	94.3	0.1567%
Webster	216,453,632	48,964,270	265,417,902	1,776,727	267,194,629	81.5	0.1249%
Wilmot	216,423,872	7,124,873	223,548,745	46,872	223,595,617	96.8	0.1045%
County Totals	17,430,535,455	1,928,895,069	19,359,430,524	86,842,622	19,446,273,146		9.0914%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

ROCKINGHAM COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Atkinson	1,011,848,333	256,126,643	1,267,974,976	0	1,267,974,976	79.8	0.5928%
Auburn	863,569,877	89,592,513	953,162,390	18,605,401	971,767,791	90.6	0.4543%
Brentwood	678,248,590	47,866,354	726,114,944	0	726,114,944	93.4	0.3395%
Candia	509,376,103	62,253,454	571,629,557	9,000	571,638,557	89.1	0.2672%
Chester	685,231,790	89,869,374	775,101,164	0	775,101,164	88.4	0.3624%
Danville	405,273,105	95,056,050	500,329,155	88	500,329,243	81.0	0.2339%
Deerfield	681,282,891	9,649,139	690,932,030	69,955	691,001,985	98.6	0.3231%
Derry	3,623,697,230	264,332,765	3,888,029,995	3,773,011	3,891,803,006	93.2	1.8195%
East Kingston	373,887,327	25,118,831	399,006,158	1,272	399,007,430	93.7	0.1865%
Epping	917,793,600	83,005,585	1,000,799,185	4,243,957	1,005,043,142	91.7	0.4699%
Exeter	2,231,258,928	348,215,500	2,579,474,428	2,050,383	2,581,524,811	86.5	1.2069%
Fremont	527,445,328	50,204,260	577,649,588	0	577,649,588	91.3	0.2701%
Greenland	847,964,700	166,300,147	1,014,264,847	0	1,014,264,847	83.6	0.4742%
Hampstead	1,328,972,153	150,946,381	1,479,918,534	2,196,167	1,482,114,701	89.8	0.6929%
Hampton	3,705,700,900	486,262,103	4,191,963,003	19,489,821	4,211,452,824	88.4	1.9689%
Hampton Falls	487,093,002	74,707,052	561,800,054	656,359	562,456,413	86.7	0.2630%
Kensington	381,098,732	52,401,894	433,500,626	0	433,500,626	87.9	0.2027%
Kingston	811,891,294	137,659,287	949,550,581	1,560	949,552,141	85.5	0.4439%
Londonderry	3,934,693,172	351,401,028	4,286,094,200	37,909,743	4,324,003,943	91.8	2.0215%
New Castle	733,973,193	192,759,093	926,732,286	0	926,732,286	79.2	0.4333%
Newfields	302,430,757	16,904,634	319,335,391	0	319,335,391	94.7	0.1493%
Newington	600,129,480	38,301,187	638,430,667	2,420,240	640,850,907	94.0	0.2996%
Newmarket	981,608,873	161,099,750	1,142,708,623	1,212,841	1,143,921,464	85.9	0.5348%
Newton	632,251,153	17,539,131	649,790,284	0	649,790,284	97.3	0.3038%
North Hampton	1,186,075,772	172,532,836	1,358,608,608	0	1,358,608,608	87.3	0.6352%
Northwood	685,607,242	2,750,190	688,357,432	562,153	688,919,585	99.6	0.3221%
Nottingham	787,192,943	4,742,961	791,935,904	230,763	792,166,667	99.4	0.3703%
Plaistow	1,171,956,586	134,566,427	1,306,523,013	0	1,306,523,013	89.7	0.6108%
Portsmouth	6,147,306,314	767,546,791	6,914,853,105	74,965,184	6,989,818,289	88.9	3.2678%
Raymond	946,897,994	298,998,783	1,245,896,777	502,310	1,246,399,087	76.0	0.5827%
Rye	2,180,525,600	534,937,164	2,715,462,764	3,461,822	2,718,924,586	80.3	1.2711%
Salem	4,609,319,527	1,292,493,397	5,901,812,924	4,361,068	5,906,173,992	78.1	2.7612%
Sandown	672,729,670	173,448,383	846,178,053	0	846,178,053	79.5	0.3956%
Seabrook	1,754,111,950	212,379,409	1,966,491,359	0	1,966,491,359	89.2	0.9194%
South Hampton	166,942,487	6,224,289	173,166,776	2,032	173,168,808	96.4	0.0810%
Stratham	1,564,496,454	75,422,653	1,639,919,107	0	1,639,919,107	95.4	0.7667%
Windham	3,031,688,470	190,079,622	3,221,768,092	598,400	3,222,366,492	94.1	1.5065%
County Totals	52,161,571,520	7,133,695,060	59,295,266,580	177,323,530	59,472,590,110		27.8042%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

STRAFFORD COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Barrington	1,146,979,035	124,530,445	1,271,509,480	668,451	1,272,177,931	90.2	0.5948%
Dover	3,811,097,250	308,953,147	4,120,050,397	6,812,507	4,126,862,904	92.5	1.9294%
Durham	1,174,919,487	266,603,653	1,441,523,140	19,437,521	1,460,960,661	81.5	0.6830%
Farmington	553,994,556	76,806,899	630,801,455	1,351,386	632,152,841	87.8	0.2955%
Lee	467,219,436	181,616,531	648,835,967	272,764	649,108,731	72.0	0.3035%
Madbury	279,243,883	8,618,369	287,862,252	0	287,862,252	97.0	0.1346%
Middleton	181,616,602	43,930,335	225,546,937	0	225,546,937	80.5	0.1054%
Milton	478,564,472	31,598,295	510,162,767	529,200	510,691,967	93.8	0.2388%
New Durham	590,610,348	12,647,622	603,257,970	0	603,257,970	97.9	0.2820%
Rochester	2,737,877,015	225,114,154	2,962,991,169	44,563,018	3,007,554,187	92.4	1.4061%
Rollinsford	284,302,601	54,921,330	339,223,931	2,114,874	341,338,805	83.8	0.1596%
Somersworth	1,075,436,394	138,359,020	1,213,795,414	6,354,336	1,220,149,750	88.6	0.5704%
Strafford	488,172,900	167,030,156	655,203,056	0	655,203,056	74.5	0.3063%
County Totals	13,270,033,979	1,640,729,956	14,910,763,935	82,104,057	14,992,867,992		7.0094%

SULLIVAN COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Acworth	96,626,720	8,429,283	105,056,003	6,130	105,062,133	91.9	0.0491%
Charlestown	260,000,833	59,343,070	319,343,903	409,332	319,753,235	81.4	0.1495%
Claremont	723,685,534	66,269,292	789,954,826	2,926,672	792,881,498	91.6	0.3707%
Cornish	191,747,292	7,700,711	199,448,003	353,427	199,801,430	96.1	0.0934%
Croydon	108,981,262	-2,012,022	106,969,240	0	106,969,240	101.9	0.0500%
Goshen	80,597,381	2,723,387	83,320,768	17,949	83,338,717	96.7	0.0390%
Grantham	535,974,086	29,374,477	565,348,563	0	565,348,563	94.8	0.2643%
Langdon	56,653,412	12,311,855	68,965,267	14,933	68,980,200	82.0	0.0322%
Lempster	121,016,069	-1,539,507	119,476,562	28,641,722	148,118,284	101.3	0.0692%
Newport	422,531,720	66,389,196	488,920,916	3,288,785	492,209,701	86.4	0.2301%
Plainfield	304,162,399	41,961,146	346,123,545	48,322	346,171,867	87.8	0.1618%
Springfield	229,650,271	2,309,376	231,959,647	347,354	232,307,001	99.0	0.1086%
Sunapee	1,432,392,588	41,245,837	1,473,638,425	0	1,473,638,425	97.2	0.6889%
Unity	131,237,016	8,857,676	140,094,692	0	140,094,692	93.6	0.0655%
Washington	238,149,126	43,634,140	281,783,266	145,595	281,928,861	84.5	0.1318%
County Totals	4,933,405,709	386,997,917	5,320,403,626	36,200,221	5,356,603,847		2.5043%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.0000%

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

**Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad

2020 School Set-Off Districts			
Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation <u>Including</u> Utilities Used to Apportion Local School Tax	Total Equalized Valuation <u>Not Including</u> Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	4,564,350,859	4,352,293,773	4,531,399,873
Penacook - Merrimack Valley School District	472,413,526	434,945,995	469,007,157
Loudon School District	711,363,338	690,292,647	705,427,468