

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Coefficient of Dispersion (COD) Report

Acworth		20.1	Dover		8.9	Landaff	*	11.8	Plymouth		16.6
Albany		22.5	Dublin		10.5	Langdon	*	7.5	Portsmouth		10.8
Alexandria		7.6	Dummer	*	25.8	Lebanon		13.6	Randolph	*	18.7
Allenstown		17.2	Dunbarton		13.6	Lee		9.7	Raymond		7.1
Alstead		20.4	Durham		12.7	Lempster		14.0	Richmond	*	15.8
Alton		16.4	East Kingston		8.8	Lincoln		9.0	Rindge		15.9
Amherst		9.5	Easton		23.4	Lisbon		25.3	Rochester		13.7
Andover		12.3	Eaton	*	7.3	Litchfield		10.0	Rollinsford		14.9
Antrim		20.9	Effingham		26.5	Littleton		19.7	Roxbury	*	16.3
Ashland		20.0	Ellsworth	*	20.8	Livermore	**#	0.0	Rumney		33.6
Atkinson		7.1	Enfield		18.1	Londonderry		8.5	Rye		17.8
Atkinson & Gilmanton	U*	36.3	Epping		13.5	Loudon		11.1	Salem		10.0
Auburn		10.3	Epsom		16.2	Low & Burbank's Grant	U*	36.3	Salisbury		17.6
Barnstead		17.4	Errol		15.8	Lyman		18.9	Sanbornton		21.0
Barrington		7.6	Erving's Location	U*	36.3	Lyme		12.4	Sandown		10.5
Bartlett		22.0	Exeter		13.7	Lyndeborough		15.5	Sandwich		19.2
Bath		9.0	Farmington		15.0	Madbury		10.8	Sargent's Purchase	U*	36.3
Bean's Grant	U*	36.3	Fitzwilliam		24.0	Madison		26.1	Seabrook		8.7
Bean's Purchase	U*	36.3	Francestown		24.7	Manchester		9.2	Second College Grant	U*	36.3
Bedford		8.6	Franconia		11.3	Marlborough		6.2	Sharon	*	14.6
Belmont		22.9	Franklin		14.8	Marlow	*	17.5	Shelburne	*	9.8
Bennington		16.8	Freedom		20.9	Martin's Location	U*	36.3	Somersworth		14.0
Benton	*	20.1	Fremont		10.5	Mason		13.6	South Hampton	*	9.5
Berlin		27.5	Gilford		9.5	Meredith		19.2	Springfield		16.1
Bethlehem		24.6	Gilmanton		18.0	Merrimack		7.7	Stark	*	32.4
Boscawen		11.7	Gilsum	*	11.8	Middleton		21.0	Stewartstown		19.8
Bow		11.2	Goffstown		11.9	Milan		16.9	Stoddard		21.6
Bradford		21.1	Gorham		30.7	Milford		9.7	Strafford		11.2
Brentwood		12.6	Goshen	*	16.9	Millsfield	U*	36.3	Stratford	*	13.5
Bridgewater		23.6	Grafton		27.6	Milton		19.7	Stratham		9.9
Bristol		24.3	Grantham		18.3	Monroe	*	15.1	Success	U*	36.3
Brookfield	*	17.9	Greenfield		18.1	Mont Vernon		14.0	Sugar Hill		16.2
Brookline		12.3	Greenland		12.6	Moultonborough		22.2	Sullivan		16.4
Cambridge	U*	36.3	Green's Grant	U*	36.3	Nashua		11.8	Sunapee		15.2
Campton		27.7	Greenville		19.3	Nelson	*	7.8	Surry	*	18.2
Canaan		8.3	Groton		6.2	New Boston		6.1	Sutton		20.1
Candia		11.0	Hadley's Purchase	U*	36.3	New Castle		7.5	Swanzey		21.5
Canterbury		6.7	Hale's Location	*	12.4	New Durham		20.0	Tamworth		27.3
Carroll		24.2	Hampstead		11.9	New Hampton		19.2	Temple		13.9
Center Harbor		18.6	Hampton		14.2	New Ipswich		14.9	Thompson & Meserve's Purchase	U*	36.3
Chandler's Purchase	U*	36.3	Hampton Falls		14.3	New London		13.7	Thornton		23.1
Charlestown		12.9	Hancock		11.0	Newbury		8.0	Tilton		21.6
Chatham	*	17.5	Hanover		7.8	Newfields		13.6	Troy		21.4
Chester		10.9	Harrisville		28.0	Newington	*	18.4	Tuftonboro		23.2
Chesterfield		11.8	Hart's Location	**	5.5	Newmarket		11.7	Unincorporated	U*	36.3
Chichester		15.4	Haverhill		11.8	Newport		17.3	Unity		15.7
Claremont		21.4	Hebron		6.0	Newton		11.6	Wakefield		20.4
Clarksville		34.9	Henniker		14.3	North Hampton		18.2	Walpole		20.1
Colebrook		22.2	Hill		25.0	Northfield		16.9	Warner		21.7
Columbia		22.8	Hillsborough		17.8	Northumberland		29.9	Warren	*	18.8
Concord		9.4	Hinsdale		22.1	Northwood		15.2	Washington		29.4
Conway		22.4	Holderness		9.4	Nottingham		12.9	Waterville Valley		19.7
Cornish		17.0	Hollis		13.1	Odell	U*	36.3	Weare		8.9
Crawford's Purchase	U*	36.3	Hooksett		15.4	Orange	*	12.5	Webster		20.6
Croydon	*	11.4	Hopkinton		13.4	Orford		29.4	Wentworth	*	4.7
Cutt's Grant	U*	36.3	Hudson		12.0	Ossipee		29.0	Wentworth's Location	U*	36.3
Dalton		30.1	Jackson		15.2	Pelham		7.6	Westmoreland		4.5
Danbury		7.2	Jaffrey		13.3	Pembroke		12.6	Whitefield		17.0
Danville		12.4	Jefferson		13.0	Peterborough		6.4	Wilmot		11.6
Deerfield		10.2	Keene		11.0	Piermont		11.1	Wilton		8.0
Deering		12.8	Kensington		9.5	Pinkham's Grant	U*	36.3	Winchester		26.9
Derry		12.2	Kilkenny	U*	36.3	Pittsburg		20.5	Windham		11.2
Dix's Grant	U*	36.3	Kingston		17.0	Pittsfield		10.0	Windsor	*	8.9
Dixville	U*	36.3	Laconia		16.6	Plainfield		11.2	Wolfeboro		22.4
Dorchester	*	21.5	Lancaster		19.0	Plaistow		5.8	Woodstock		17.2

* = Supplemental Sales Added # = Alternate Ratio Used ** = Less Than 8 Sales U* = Coos County Uninc. Towns - 1 COD Used

THE COD'S ARE NOT CONSIDERED FINAL UNTIL THE EXPIRATION OF THE APPEAL PERIOD IN ACCORDANCE WITH RSA 71-B:5 II. THE COD'S LISTED WERE CALCULATED FOR EACH STRATA IN THE MUNICIPALITY PROVIDED THERE WERE AT LEAST 5 SALES. FOR MORE INFORMATION, CONTACT THE DRA. STATISTICS CALCULATED FOR STRATA WITH LESS THAN 8 SALES WILL NOT BE CONSIDERED IN THE ASSESEMENT REVIEW PROCESS.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Coefficient of Dispersion (COD) by County Report

Belknap		Cutt's Grant	U*	36.3	Sugar Hill		16.2	Rockingham	
Alton	16.4	Dalton		30.1	Thornton		23.1	Atkinson	7.1
Barnstead	17.4	Dix's Grant	U*	36.3	Warren	*	18.8	Auburn	10.3
Belmont	22.9	Dixville	U*	36.3	Waterville Valley		19.7	Brentwood	12.6
Center Harbor	18.6	Dummer	*	25.8	Wentworth	*	4.7	Candia	11.0
Gilford	9.5	Errol		15.8	Woodstock		17.2	Chester	10.9
Gilmanton	18.0	Erving's Location	U*	36.3	Hillsborough			Danville	12.4
Laconia	16.6	Gorham		30.7	Amherst		9.5	Deerfield	10.2
Meredith	19.2	Green's Grant	U*	36.3	Antrim		20.9	Derry	12.2
New Hampton	19.2	Hadley's Purchase	U*	36.3	Bedford		8.6	East Kingston	8.8
Atkinson	21.0	Jefferson		13.0	Bennington		16.8	Epping	13.5
Atkinson & Gilmanton	21.6	Kilkenny	U*	36.3	Brookline		12.3	Exeter	13.7
Carroll		Lancaster		19.0	Deering		12.8	Fremont	10.5
Albany	22.5	Low & Burbank's Grant	U*	36.3	Francestown		24.7	Greenland	12.6
Bartlett	22.0	Martin's Location	U*	36.3	Goffstown		11.9	Hampstead	11.9
Brookfield	* 17.9	Milan		16.9	Greenfield		18.1	Hampton	14.2
Chatham	* 17.5	Millsfield	U*	36.3	Greenville		19.3	Hampton Falls	14.3
Conway	22.4	Northumberland		29.9	Hancock		11.0	Kensington	9.5
Eaton	* 7.3	Odell	U*	36.3	Hillsborough		17.8	Kingston	17.0
Effingham	26.5	Pinkham's Grant	U*	36.3	Hollis		13.1	Londonderry	8.5
Freedom	20.9	Pittsburg		20.5	Hudson		12.0	New Castle	7.5
Hale's Location	* 12.4	Randolph	*	18.7	Litchfield		10.0	Newfields	13.6
Hart's Location	** 5.5	Sargen's Purchase	U*	36.3	Lyndeborough		15.5	Newington	* 18.4
Jackson	15.2	Second College Grant	U*	36.3	Manchester		9.2	Newmarket	11.7
Madison	26.1	Shelburne	*	9.8	Mason		13.6	Newton	11.6
Moultonborough	22.2	Stark	*	32.4	Merrimack		7.7	North Hampton	18.2
Ossipee	29.0	Stewartstown		19.8	Milford		9.7	Northwood	15.2
Sandwich	19.2	Stratford	*	13.5	Mont Vernon		14.0	Nottingham	12.9
Tamworth	27.3	Success	U*	36.3	Nashua		11.8	Plaistow	5.8
Tuftonboro	23.2	Thompson & Meserve's Purchase	U*	36.3	New Boston		6.1	Portsmouth	10.8
Wakefield	20.4	Unincorporated	U*	36.3	New Ipswich		14.9	Raymond	7.1
Wolfeboro	22.4	Wentworth's Location	U*	36.3	Pelham		7.6	Rye	17.8
Cheshire		Whitefield		17.0	Peterborough		6.4	Salem	10.0
Alstead	20.4	Grafton			Sharon	*	14.6	Sandown	10.5
Chesterfield	11.8	Alexandria		7.6	Temple		13.9	Seabrook	8.7
Dublin	10.5	Ashland		20.0	Weare		8.9	South Hampton	* 9.5
Fitzwilliam	24.0	Bath		9.0	Wilton		8.0	Stratham	9.9
Gilsum	* 11.8	Benton	*	20.1	Windsor	*	8.9	Windham	11.2
Harrisville	28.0	Bethlehem		24.6	Merrimack			Strafford	
Hinsdale	22.1	Bridgewater		23.6	Allenstown		17.2	Barrington	7.6
Jaffrey	13.3	Bristol		24.3	Andover		12.3	Dover	8.9
Keene	11.0	Campton		27.7	Boscawen		11.7	Durham	12.7
Marlborough	6.2	Canaan		8.3	Bow		11.2	Farmington	15.0
Marlow	* 17.5	Dorchester	*	21.5	Bradford		21.1	Lee	9.7
Nelson	* 7.8	Easton		23.4	Canterbury		6.7	Madbury	10.8
Richmond	* 15.8	Ellsworth	*	20.8	Chichester		15.4	Middleton	21.0
Rindge	15.9	Enfield		18.1	Concord		9.4	Milton	19.7
Roxbury	* 16.3	Franconia		11.3	Danbury		7.2	New Durham	20.0
Stoddard	21.6	Grafton		27.6	Dunbarton		13.6	Rochester	13.7
Sullivan	16.4	Groton		6.2	Epsom		16.2	Rollinsford	14.9
Surry	* 18.2	Hanover		7.8	Franklin		14.8	Somersworth	14
Swanzy	21.5	Haverhill		11.8	Henniker		14.3	Strafford	11.2
Troy	21.4	Hebron		6.0	Hill		25.0	Sullivan	
Walpole	20.1	Holderness		9.4	Hooksett		15.4	Acworth	20.1
Westmoreland	4.5	Landaff	*	11.8	Hopkinton		13.4	Charlestown	12.9
Winchester	26.9	Lebanon		13.6	Loudon		11.1	Claremont	21.4
Coos		Lincoln		9.0	New London		13.7	Cornish	17.0
Atkinson & Gilmanton	U*	Lisbon		25.3	Newbury		8.0	Croydon	* 11.4
Bean's Grant	U*	Littleton		19.7	Northfield		16.9	Goshen	* 16.9
Bean's Purchase	U*	Livermore	***	0.0	Pembroke		12.6	Grantham	18.3
Berlin	27.5	Lyman		18.9	Pittsfield		10.0	Langdon	* 7.5
Cambridge	U*	Lyme		12.4	Salisbury		17.6	Lempster	14.0
Carroll	24.2	Monroe	*	15.1	Sutton		20.1	Newport	17.3
Chandler's Purchase	U*	Orange	*	12.5	Warner		21.7	Plainfield	11.2
Clarksville	34.9	Orford		29.4	Webster		20.6	Springfield	16.1
Colebrook	22.2	Piermont		11.1	Wilmot		11.6	Sunapee	15.2
Columbia	22.8	Plymouth		16.6				Unity	15.7
Crawford's Purchase	U*	Rumney		33.6				Washington	29.4

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NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Coefficient of Dispersion (COD) Report - Ranking Order

Livermore	**#	0.0	Bow		11.2	Springfield		16.1	Stoddard		21.6
Westmoreland		4.5	Franconia		11.3	Epsom		16.2	Tilton		21.6
Wentworth	*	4.7	Croydon	*	11.4	Sugar Hill		16.2	Warner		21.7
Hart's Location	**	5.5	Newton		11.6	Roxbury	*	16.3	Bartlett		22.0
Plaistow		5.8	Wilmot		11.6	Sullivan		16.4	Hinsdale		22.1
Hebron		6.0	Boscawen		11.7	Alton		16.4	Colebrook		22.2
New Boston		6.1	Newmarket		11.7	Laconia		16.6	Moultonborough		22.2
Groton		6.2	Gilsum	*	11.8	Plymouth		16.6	Wolfeboro		22.4
Marlborough		6.2	Haverhill		11.8	Bennington		16.8	Conway		22.4
Peterborough		6.4	Landaff	*	11.8	Milan		16.9	Albany		22.5
Canterbury		6.7	Nashua		11.8	Northfield		16.9	Columbia		22.8
Raymond		7.1	Chesterfield		11.8	Goshen	*	16.9	Belmont		22.9
Atkinson		7.1	Goffstown		11.9	Whitefield		17.0	Thornton		23.1
Danbury		7.2	Hampstead		11.9	Kingston		17.0	Tuftonboro		23.2
Eaton	*	7.3	Hudson		12.0	Cornish		17.0	Easton		23.4
Langdon	*	7.5	Derry		12.2	Woodstock		17.2	Bridgewater		23.6
New Castle		7.5	Andover		12.3	Allenstown		17.2	Fitzwilliam		24.0
Barrington		7.6	Brookline		12.3	Newport		17.3	Carroll		24.2
Alexandria		7.6	Danville		12.4	Barnstead		17.4	Bristol		24.3
Pelham		7.6	Hale's Location	*	12.4	Marlow	*	17.5	Bethlehem		24.6
Merrimack		7.7	Lyme		12.4	Chatham	*	17.5	Francestown		24.7
Hanover		7.8	Orange	*	12.5	Salisbury		17.6	Hill		25.0
Nelson	*	7.8	Brentwood		12.6	Hillsborough		17.8	Lisbon		25.3
Wilton		8.0	Greenland		12.6	Rye		17.8	Dummer	*	25.8
Newbury		8.0	Pembroke		12.6	Brookfield	*	17.9	Madison		26.1
Canaan		8.3	Durham		12.7	Gilmanton		18.0	Effingham		26.5
Londonderry		8.5	Deering		12.8	Greenfield		18.1	Winchester		26.9
Bedford		8.6	Nottingham		12.9	Enfield		18.1	Tamworth		27.3
Seabrook		8.7	Charlestown		12.9	North Hampton		18.2	Berlin		27.5
East Kingston		8.8	Jefferson		13.0	Surry	*	18.2	Grafton		27.6
Dover		8.9	Hollis		13.1	Grantham		18.3	Campton		27.7
Weare		8.9	Jaffrey		13.3	Newington	*	18.4	Harrisville		28.0
Windsor	*	8.9	Hopkinton		13.4	Center Harbor		18.6	Ossipee		29.0
Bath		9.0	Stratford	*	13.5	Randolph	*	18.7	Washington		29.4
Lincoln		9.0	Epping		13.5	Warren	*	18.8	Orford		29.4
Manchester		9.2	Lebanon		13.6	Lyman		18.9	Northumberland		29.9
Holderness		9.4	Newfields		13.6	Lancaster		19.0	Dalton		30.1
Concord		9.4	Mason		13.6	Sandwich		19.2	Gorham		30.7
South Hampton	*	9.5	Dunbarton		13.6	Meredith		19.2	Stark	*	32.4
Kensington		9.5	Exeter		13.7	New Hampton		19.2	Rumney		33.6
Amherst		9.5	Rochester		13.7	Greenville		19.3	Clarksville		34.9
Gilford		9.5	New London		13.7	Littleton		19.7	Atkinson & Gilmanton	U*	36.3
Milford		9.7	Temple		13.9	Waterville Valley		19.7	Bean's Grant	U*	36.3
Lee		9.7	Lempster		14.0	Milton		19.7	Bean's Purchase	U*	36.3
Shelburne	*	9.8	Mont Vernon		14.0	Stewartstown		19.8	Cambridge	U*	36.3
Stratham		9.9	Somersworth		14.0	New Durham		20.0	Chandler's Purchase	U*	36.3
Salem		10.0	Hampton		14.2	Ashland		20.0	Pinkham's Grant	U*	36.3
Litchfield		10.0	Henniker		14.3	Sutton		20.1	Unincorporated	U*	36.3
Pittsfield		10.0	Hampton Falls		14.3	Benton	*	20.1	Odell	U*	36.3
Deerfield		10.2	Sharon	*	14.6	Acworth		20.1	Sargent's Purchase	U*	36.3
Auburn		10.3	Franklin		14.8	Walpole		20.1	Second College Grant	U*	36.3
Sandown		10.5	New Ipswich		14.9	Wakefield		20.4	Success	U*	36.3
Fremont		10.5	Rollinsford		14.9	Alstead		20.4	Thompson & Meserve's Purchase	U*	36.3
Dublin		10.5	Farmington		15.0	Pittsburg		20.5	Wentworth's Location	U*	36.3
Madbury		10.8	Monroe	*	15.1	Webster		20.6	Hadley's Purchase	U*	36.3
Portsmouth		10.8	Sunapee		15.2	Ellsworth	*	20.8	Kilkenny	U*	36.3
Chester		10.9	Jackson		15.2	Freedom		20.9	Low & Burbank's Grant	U*	36.3
Hancock		11.0	Northwood		15.2	Antrim		20.9	Martin's Location	U*	36.3
Keene		11.0	Chichester		15.4	Middleton		21.0	Millsfield	U*	36.3
Candia		11.0	Hooksett		15.4	Sanbornton		21.0	Crawford's Purchase	U*	36.3
Loudon		11.1	Lyndeborough		15.5	Bradford		21.1	Cutt's Grant	U*	36.3
Piermont		11.1	Unity		15.7	Claremont		21.4	Dix's Grant	U*	36.3
Plainfield		11.2	Richmond	*	15.8	Troy		21.4	Dixville	U*	36.3
Windham		11.2	Errol		15.8	Dorchester	*	21.5	Erving's Location	U*	36.3
Strafford		11.2	Rindge		15.9	Swanzy		21.5	Green's Grant	U*	36.3

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