

**2021  
EQUALIZATION  
SURVEY**

STATE OF NEW HAMPSHIRE

DEPARTMENT OF  
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

# 2021 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2022

This report presents the results of the 2021 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, 2020, to September 30, 2021, 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 2021 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 2021 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
- Renewable Generation Facilities & Electric Energy Systems: RSA 72:87

= **“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 2021 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 2020 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 **2021** “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 2023. The **2020** 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 2022.

**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 2021 Notification of Total Equalized Valuations on **April 15, 2022**.

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  
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County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State
Belknap	13,359,754,293	4,024,649,571	17,384,403,864	51,092,099	17,435,495,963		6.9016%
Carroll	15,522,894,296	5,338,316,041	20,861,210,337	20,076,380	20,881,286,717		8.2656%
Cheshire	7,873,402,804	1,642,772,248	9,516,175,052	53,859,154	9,570,034,206		3.7882%
Coos	2,924,130,759	1,088,552,650	4,012,683,409	47,501,001	4,060,184,410		1.6072%
Grafton	15,819,941,171	3,098,894,827	18,918,835,998	120,420,692	19,039,256,690		7.5364%
Hillsborough	54,483,635,817	10,191,671,823	64,675,307,640	111,754,714	64,787,062,354		25.6450%
Merrimack	18,626,663,779	3,997,003,102	22,623,666,881	75,501,608	22,699,168,489		8.9851%
Rockingham	56,811,653,340	12,443,078,654	69,254,731,994	176,767,769	69,431,499,763		27.4834%
Strafford	14,725,522,307	3,310,790,298	18,036,312,605	115,309,997	18,151,622,602		7.1851%
Sullivan	5,063,785,781	1,501,514,128	6,565,299,909	9,414,825	6,574,714,734		2.6025%
State Totals	205,211,384,347	46,637,243,342	251,848,627,689	781,698,239	252,630,325,928		100.00%

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

\*\*Does not include utilities or railroads

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2021 Equalization Survey Not Including Utilities and Railroad

<b>BELKNAP COUNTY</b>							
<b>Municipality</b>	<b>Modified Local Assessed Valuation</b>	<b>DRA Inventory Adjustment</b>	<b>Equalized Assessed Valuation</b>	<b>Equalized Payments in Lieu of Taxes*</b>	<b>Total Equalized Valuation**</b>	<b>2021 Equalization Ratio</b>	<b>% Proportion to State</b>
Alton	2,170,950,932	444,346,770	2,615,297,702	610,458	2,615,908,160	83.0	1.0355%
Barnstead	606,056,853	202,819,603	808,876,456	0	808,876,456	74.9	0.3202%
Belmont	733,616,118	375,941,874	1,109,557,992	1,332,319	1,110,890,311	66.1	0.4397%
Center Harbor	438,997,941	278,207,470	717,205,411	368	717,205,779	61.2	0.2839%
Gilford	2,564,670,530	323,380,798	2,888,051,328	2,413,597	2,890,464,925	88.8	1.1441%
Gilmanton	545,661,600	164,403,411	710,065,011	118,688	710,183,699	76.8	0.2811%
Laconia	2,537,497,893	674,451,978	3,211,949,871	30,450,541	3,242,400,412	79.0	1.2835%
Meredith	2,318,871,331	951,441,781	3,270,313,112	12,885,306	3,283,198,418	70.9	1.2996%
New Hampton	307,270,581	144,910,205	452,180,786	1,873,690	454,054,476	67.9	0.1797%
Sanbornton	528,679,922	207,137,935	735,817,857	1,407,132	737,224,989	71.8	0.2918%
Tilton	607,480,592	257,607,746	865,088,338	0	865,088,338	70.2	0.3424%
<b>County Totals</b>	<b>13,359,754,293</b>	<b>4,024,649,571</b>	<b>17,384,403,864</b>	<b>51,092,099</b>	<b>17,435,495,963</b>		<b>6.9016%</b>

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CARROLL COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Albany	128,787,612	33,762,911	162,550,523	1,945,508	164,496,031	79.2	0.0651%
Bartlett	1,072,206,667	668,263,341	1,740,470,008	1,172,911	1,741,642,919	61.6	0.6894%
Brookfield	126,929,121	28,674,289	155,603,410	0	155,603,410	81.5	0.0616%
Chatham	59,171,936	16,804,005	75,975,941	1,114,704	77,090,645	77.8	0.0305%
Conway	1,737,804,595	798,621,786	2,536,426,381	1,401,240	2,537,827,621	68.5	1.0046%
Eaton	141,700,173	6,483,538	148,183,711	0	148,183,711	95.6	0.0587%
Effingham	207,259,776	56,505,376	263,765,152	120,160	263,885,312	78.5	0.1045%
Freedom	652,261,174	224,115,114	876,376,288	0	876,376,288	74.4	0.3469%
Hale's Location	80,857,000	15,401,333	96,258,333	46,954	96,305,287	84.0	0.0381%
Hart's Location	20,411,693	2,942,223	23,353,916	352,293	23,706,209	87.4	0.0094%
Jackson	470,264,839	155,815,468	626,080,307	1,166,054	627,246,361	75.1	0.2483%
Madison	581,879,025	213,663,501	795,542,526	1,577,410	797,119,936	73.1	0.3155%
Moultonborough	3,913,059,087	723,041,592	4,636,100,679	6,181,044	4,642,281,723	84.4	1.8376%
Ossipee	774,697,518	267,724,607	1,042,422,125	74,272	1,042,496,397	74.3	0.4127%
Sandwich	443,438,882	144,300,013	587,738,895	947,195	588,686,090	75.4	0.2330%
Tamworth	388,397,901	166,515,570	554,913,471	1,233,210	556,146,681	69.9	0.2201%
Tuftonboro	1,201,874,334	478,797,520	1,680,671,854	2,657	1,680,674,511	71.5	0.6653%
Wakefield	1,128,721,626	602,121,064	1,730,842,690	0	1,730,842,690	65.2	0.6851%
Wolfeboro	2,393,171,337	734,762,790	3,127,934,127	2,740,768	3,130,674,895	76.5	1.2392%
<b>County Totals</b>	<b>15,522,894,296</b>	<b>5,338,316,041</b>	<b>20,861,210,337</b>	<b>20,076,380</b>	<b>20,881,286,717</b>		<b>8.2656%</b>

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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**	2021 Equalization Ratio	% Proportion to State Tax
Alstead	189,304,931	24,900,561	214,205,492	86	214,205,578	88.3	0.0848%
Chesterfield	603,328,093	108,730,437	712,058,530	1,937,865	713,996,395	84.7	0.2826%
Dublin	274,072,570	45,168,537	319,241,107	713,272	319,954,379	85.8	0.1266%
Fitzwilliam	252,356,344	91,333,199	343,689,543	36,223	343,725,766	73.4	0.1361%
Gilsum	69,935,304	11,432,836	81,368,140	0	81,368,140	85.9	0.0322%
Harrisville	206,710,421	112,078,263	318,788,684	266,240	319,054,924	64.8	0.1263%
Hinsdale	233,960,982	102,930,838	336,891,820	54,932	336,946,752	69.4	0.1334%
Jaffrey	540,638,622	179,914,721	720,553,343	6,671	720,560,014	75.0	0.2852%
Keene	2,142,095,220	131,835,404	2,273,930,624	38,905,542	2,312,836,166	94.2	0.9155%
Marlborough	211,261,801	11,539,127	222,800,928	602,155	223,403,083	94.8	0.0884%
Marlow	72,535,560	12,352,456	84,888,016	133,315	85,021,331	85.3	0.0337%
Nelson	161,095,922	-9,364,152	151,731,770	219,711	151,951,481	106.2	0.0601%
Richmond	99,523,254	28,087,147	127,610,401	0	127,610,401	77.9	0.0505%
Rindge	702,038,621	216,559,777	918,598,398	798,604	919,397,002	76.4	0.3639%
Roxbury	23,675,942	1,886,755	25,562,697	3,530,420	29,093,117	92.5	0.0115%
Stoddard	288,883,350	94,992,215	383,875,565	56,250	383,931,815	75.2	0.1520%
Sullivan	60,295,769	15,686,296	75,982,065	0	75,982,065	79.2	0.0301%
Surry	82,326,197	27,954,613	110,280,810	3,667,735	113,948,545	74.6	0.0451%
Swanzy	618,251,464	163,984,682	782,236,146	2,628,480	784,864,626	79.0	0.3107%
Troy	118,108,533	51,532,834	169,641,367	5,662	169,647,029	69.6	0.0672%
Walpole	426,378,488	145,539,989	571,918,477	0	571,918,477	74.5	0.2264%
Westmoreland	196,286,442	5,393,670	201,680,112	555	201,680,667	97.3	0.0798%
Winchester	300,338,974	68,302,043	368,641,017	295,436	368,936,453	81.4	0.1460%
<b>County Totals</b>	<b>7,873,402,804</b>	<b>1,642,772,248</b>	<b>9,516,175,052</b>	<b>53,859,154</b>	<b>9,570,034,206</b>		<b>3.7882%</b>

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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**	2021 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	846,943	149,092	996,035	0	996,035	83.4	0.0004%
Bean's Grant	0	0	0	0	0	83.4	0.0000%
Bean's Purchase	0	0	0	0	0	83.4	0.0000%
Berlin	331,309,675	121,130,188	452,439,863	5,133,994	457,573,857	73.2	0.1811%
Cambridge	9,297,627	1,797,810	11,095,437	1,993	11,097,430	83.4	0.0044%
Carroll	362,432,229	273,245,290	635,677,519	2,492,144	638,169,663	57.0	0.2526%
Chandler's Purchase	37,050	7,374	44,424	0	44,424	83.4	0.0000%
Clarksville	46,037,054	29,602,246	75,639,300	6,216,289	81,855,589	60.4	0.0324%
Colebrook	171,839,527	28,864,240	200,703,767	1,196,716	201,900,483	85.5	0.0799%
Columbia	67,104,751	22,783,839	89,888,590	246,717	90,135,307	74.2	0.0357%
Crawford's Purchase	229,730	45,726	275,456	0	275,456	83.4	0.0001%
Cutt's Grant	0	0	0	0	0	83.4	0.0000%
Dalton	79,282,795	41,699,902	120,982,697	15,439	120,998,136	65.4	0.0479%
Dix's Grant	1,072,502	194,706	1,267,208	0	1,267,208	83.4	0.0005%
Dixville	8,482,647	1,644,790	10,127,437	5,110	10,132,547	83.4	0.0040%
Dummer	35,189,105	6,122,234	41,311,339	0	41,311,339	84.8	0.0164%
Errol	81,432,668	30,404,255	111,836,923	1,791,527	113,628,450	72.7	0.0450%
Erving's Location	60,432	8,950	69,382	0	69,382	83.4	0.0000%
Gorham	200,793,218	66,527,127	267,320,345	8,502,635	275,822,980	75.1	0.1092%
Green's Grant	7,934,310	1,579,251	9,513,561	81,836	9,595,397	83.4	0.0038%
Hadley's Purchase	0	0	0	0	0	83.4	0.0000%
Jefferson	155,626,319	9,865,162	165,491,481	235,342	165,726,823	94.0	0.0656%
Kilkenny	0	0	0	0	0	83.4	0.0000%
Lancaster	267,541,932	95,304,945	362,846,877	3,975,717	366,822,594	73.6	0.1452%
Low & Burbank's Grant	0	0	0	0	0	83.4	0.0000%
Martin's Location	0	0	0	0	0	83.4	0.0000%
Milan	130,848,248	31,892,168	162,740,416	180,893	162,921,309	80.2	0.0645%
Millsfield	8,730,170	1,690,508	10,420,678	0	10,420,678	83.4	0.0041%
Northumberland	84,676,794	53,649,640	138,326,434	2,227,365	140,553,799	61.0	0.0556%
Odell	2,310,995	445,575	2,756,570	693,521	3,450,091	83.4	0.0014%
Pinkham's Grant	2,792,430	555,807	3,348,237	1,635,030	4,983,267	83.4	0.0020%
Pittsburg	286,467,943	148,016,977	434,484,920	6,050,033	440,534,953	65.7	0.1744%
Randolph	65,719,720	12,308,551	78,028,271	1,247,003	79,275,274	84.2	0.0314%
Sargent's Purchase	1,888,530	375,894	2,264,424	0	2,264,424	83.4	0.0009%
Second College Grant	1,557,508	266,198	1,823,706	0	1,823,706	83.4	0.0007%
Shelburne	58,639,381	174,631	58,814,012	455,070	59,269,082	99.7	0.0235%
Stark	61,451,248	9,380,207	70,831,455	651,254	71,482,709	86.7	0.0283%
Stewartstown	89,792,811	28,074,720	117,867,531	56,959	117,924,490	76.0	0.0467%
Stratford	63,246,722	2,764,248	66,010,970	391,439	66,402,409	95.7	0.0263%
Success	12,277,048	2,402,590	14,679,638	772,346	15,451,984	83.4	0.0061%
Thomson & Meserve's Purchase	6,260,400	1,246,075	7,506,475	446,469	7,952,944	83.4	0.0031%
Wentworth's Location	7,667,236	1,510,054	9,177,290	10,855	9,188,145	83.4	0.0036%
Whitefield	213,253,061	62,821,680	276,074,741	2,787,305	278,862,046	77.2	0.1104%
<b>County Totals</b>	<b>2,924,130,759</b>	<b>1,088,552,650</b>	<b>4,012,683,409</b>	<b>47,501,001</b>	<b>4,060,184,410</b>		<b>1.6072%</b>

\*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**	2021 Equalization Ratio	% Proportion to State Tax
Alexandria	276,754,558	9,103,762	285,858,320	330,960	286,189,280	96.8	0.1133%
Ashland	247,301,978	127,899,647	375,201,625	890,143	376,091,768	65.9	0.1489%
Bath	127,010,504	9,064,159	136,074,663	29,357	136,104,020	93.2	0.0539%
Benton	25,089,146	7,201,474	32,290,620	861,212	33,151,832	77.5	0.0131%
Bethlehem	278,662,005	117,018,084	395,680,089	1,771,936	397,452,025	70.4	0.1573%
Bridgewater	446,059,200	179,302,936	625,362,136	0	625,362,136	71.3	0.2475%
Bristol	538,833,918	217,801,482	756,635,400	2,195,250	758,830,650	71.2	0.3004%
Campton	431,707,898	223,923,259	655,631,157	1,145,958	656,777,115	65.8	0.2600%
Canaan	441,833,410	26,601,286	468,434,696	122,726	468,557,422	94.3	0.1855%
Dorchester	44,166,910	15,711,430	59,878,340	35,468	59,913,808	73.4	0.0237%
Easton	75,560,710	28,285,951	103,846,661	531,995	104,378,656	72.7	0.0413%
Ellsworth	18,976,272	1,727,264	20,703,536	401,668	21,105,204	91.6	0.0084%
Enfield	596,696,119	213,845,963	810,542,082	0	810,542,082	73.6	0.3208%
Franconia	409,917,423	18,841,053	428,758,476	883,280	429,641,756	95.6	0.1701%
Grafton	137,713,094	30,905,116	168,618,210	0	168,618,210	81.5	0.0667%
Groton	93,952,104	2,095,599	96,047,703	27,632	96,075,335	97.8	0.0380%
Hanover	2,665,280,019	188,226,167	2,853,506,186	475,448	2,853,981,634	93.4	1.1297%
Haverhill	383,937,533	44,204,788	428,142,321	541,979	428,684,300	89.6	0.1697%
Hebron	394,891,767	6,010,300	400,902,067	9,180,187	410,082,254	98.5	0.1623%
Holderness	958,687,056	102,869,650	1,061,556,706	990	1,061,557,696	90.3	0.4202%
Landaff	58,400,513	875,472	59,275,985	135,837	59,411,822	98.5	0.0235%
Lebanon	2,195,602,424	475,330,030	2,670,932,454	82,633,617	2,753,566,071	82.2	1.0900%
Lincoln	1,231,819,724	34,180,179	1,265,999,903	2,436,830	1,268,436,733	97.3	0.5021%
Lisbon	115,939,618	64,352,879	180,292,497	0	180,292,497	64.1	0.0714%
Littleton	662,488,526	153,161,450	815,649,976	7,351,245	823,001,221	81.2	0.3258%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	73,405,134	21,220,253	94,625,387	0	94,625,387	77.3	0.0375%
Lyme	407,097,800	47,951,258	455,049,058	234,030	455,283,088	89.4	0.1802%
Monroe	85,027,521	31,266,111	116,293,632	0	116,293,632	73.0	0.0460%
Orange	35,738,306	611,958	36,350,264	157,288	36,507,552	98.2	0.0145%
Orford	154,264,631	23,137,480	177,402,111	162,522	177,564,633	86.9	0.0703%
Piermont	128,758,430	-4,534,323	124,224,107	68,216	124,292,323	103.7	0.0492%
Plymouth	471,040,111	128,110,486	599,150,597	2,228,403	601,379,000	78.6	0.2380%
Rumney	184,482,549	117,542,181	302,024,730	519,805	302,544,535	61.0	0.1198%
Sugar Hill	162,212,979	105,143,918	267,356,897	0	267,356,897	60.6	0.1058%
Thornton	432,013,614	114,024,575	546,038,189	560,161	546,598,350	79.1	0.2164%
Warren	92,664,642	9,104,548	101,769,190	580,154	102,349,344	91.0	0.0405%
Waterville Valley	330,959,295	103,367,056	434,326,351	1,477,035	435,803,386	76.2	0.1725%
Wentworth	123,027,965	-243,065	122,784,900	120,174	122,905,074	100.2	0.0487%
Woodstock	281,829,165	103,653,011	385,482,176	2,329,186	387,811,362	73.1	0.1535%
<b>County Totals</b>	<b>15,819,941,171</b>	<b>3,098,894,827</b>	<b>18,918,835,998</b>	<b>120,420,692</b>	<b>19,039,256,690</b>		<b>7.5364%</b>

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 Equalization Survey Not Including Utilities and Railroad

<b>HILLSBOROUGH COUNTY</b>							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Amherst	2,281,481,737	195,625,782	2,477,107,519	856,520	2,477,964,039	92.1	0.9809%
Antrim	244,228,311	100,486,232	344,714,543	785,586	345,500,129	70.8	0.1368%
Bedford	4,759,733,576	522,952,048	5,282,685,624	5,389,447	5,288,075,071	90.1	2.0932%
Bennington	127,317,923	48,702,180	176,020,103	22,794	176,042,897	72.3	0.0697%
Brookline	682,161,272	193,453,775	875,615,047	0	875,615,047	77.9	0.3466%
Deering	231,499,975	57,230,782	288,730,757	13,147	288,743,904	80.1	0.1143%
Francestown	217,020,700	57,777,465	274,798,165	0	274,798,165	78.9	0.1088%
Goffstown	1,676,015,500	681,073,193	2,357,088,693	419,221	2,357,507,914	71.1	0.9332%
Greenfield	169,373,126	43,467,776	212,840,902	10,428,987	223,269,889	79.5	0.0884%
Greenville	114,247,755	47,979,874	162,227,629	2,292,859	164,520,488	70.4	0.0651%
Hancock	287,102,236	25,543,352	312,645,588	2,280,854	314,926,442	91.8	0.1247%
Hillsborough	559,785,480	174,456,638	734,242,118	89,735	734,331,853	76.2	0.2907%
Hollis	1,407,164,219	538,924,464	1,946,088,683	1,270	1,946,089,953	72.3	0.7703%
Hudson	3,114,519,020	1,146,071,742	4,260,590,762	853,241	4,261,444,003	73.1	1.6868%
Litchfield	1,154,034,789	223,031,124	1,377,065,913	1,629,569	1,378,695,482	83.8	0.5457%
Lyndeborough	212,216,697	47,018,334	259,235,031	475	259,235,506	81.8	0.1026%
Manchester	12,903,266,909	707,757,628	13,611,024,537	57,221,144	13,668,245,681	94.8	5.4104%
Mason	205,704,325	26,650,451	232,354,776	15,407	232,370,183	88.5	0.0920%
Merrimack	4,776,110,063	204,177,351	4,980,287,414	458,095	4,980,745,509	95.9	1.9716%
Milford	2,017,294,512	135,581,297	2,152,875,809	2,749,226	2,155,625,035	93.7	0.8533%
Mont Vernon	318,627,149	133,815,017	452,442,166	0	452,442,166	70.4	0.1791%
Nashua	10,106,379,339	4,540,525,880	14,646,905,219	16,886,180	14,663,791,399	69.0	5.8044%
New Boston	916,576,092	36,140,988	952,717,080	7,017	952,724,097	96.2	0.3771%
New Ipswich	478,602,245	143,497,361	622,099,606	4,211	622,103,817	76.9	0.2463%
Pelham	2,580,738,231	-10,280,685	2,570,457,546	2,445,866	2,572,903,412	100.4	1.0184%
Peterborough	906,703,388	59,851,901	966,555,289	4,147,935	970,703,224	93.8	0.3842%
Sharon	57,078,060	6,886,512	63,964,572	6,290	63,970,862	89.1	0.0253%
Temple	161,278,555	51,268,333	212,546,888	23,045	212,569,933	75.8	0.0841%
Weare	1,231,836,656	36,740,888	1,268,577,544	2,415,587	1,270,993,131	97.1	0.5031%
Wilton	549,692,656	16,958,764	566,651,420	311,006	566,962,426	97.0	0.2244%
Windsor	35,845,321	-1,694,624	34,150,697	0	34,150,697	105.0	0.0135%
<b>County Totals</b>	<b>54,483,635,817</b>	<b>10,191,671,823</b>	<b>64,675,307,640</b>	<b>111,754,714</b>	<b>64,787,062,354</b>		<b>25.6450%</b>

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Allenstown	294,662,730	155,143,666	449,806,396	231,799	450,038,195	65.5	0.1781%
Andover	290,334,449	71,945,529	362,279,978	9,686	362,289,664	80.1	0.1434%
Boscawen	289,317,087	78,606,934	367,924,021	622,774	368,546,795	78.6	0.1459%
Bow	1,202,165,370	272,830,628	1,474,995,998	4,007	1,475,000,005	81.5	0.5839%
Bradford	246,421,108	62,891,570	309,312,678	36,250	309,348,928	79.6	0.1225%
Canterbury	355,552,917	16,279,714	371,832,631	492,939	372,325,570	95.6	0.1474%
Chichester	323,462,396	104,248,512	427,710,908	0	427,710,908	75.6	0.1693%
Concord	4,930,654,792	388,136,079	5,318,790,871	26,612,480	5,345,403,351	92.7	2.1159%
Danbury	165,274,430	6,832,051	172,106,481	0	172,106,481	96.0	0.0681%
Dunbarton	374,241,129	110,389,307	484,630,436	3,805,574	488,436,010	77.2	0.1933%
Epsom	507,827,945	137,070,467	644,898,412	1,204,912	646,103,324	78.7	0.2558%
Franklin	630,213,185	213,285,374	843,498,559	2,225,506	845,724,065	74.7	0.3348%
Henniker	470,764,697	166,716,533	637,481,230	3,768,421	641,249,651	73.8	0.2538%
Hill	91,069,979	27,691,284	118,761,263	1,736,948	120,498,211	76.6	0.0477%
Hooksett	1,971,768,676	657,192,071	2,628,960,747	33,141	2,628,993,888	75.0	1.0406%
Hopkinton	773,124,606	184,569,549	957,694,155	11,999,130	969,693,285	80.7	0.3838%
Loudon	694,091,983	66,784,199	760,876,182	5,634,200	766,510,382	91.2	0.3034%
New London	1,272,542,538	412,829,951	1,685,372,489	0	1,685,372,489	75.5	0.6671%
Newbury	1,089,311,861	4,371,656	1,093,683,517	2,589,579	1,096,273,096	99.6	0.4339%
Northfield	340,945,815	170,743,047	511,688,862	5,020,680	516,709,542	66.6	0.2045%
Pembroke	759,855,447	219,100,907	978,956,354	2,322,863	981,279,217	77.6	0.3884%
Pittsfield	338,683,954	66,219,750	404,903,704	817,725	405,721,429	83.6	0.1606%
Salisbury	141,664,144	60,925,420	202,589,564	3,231,201	205,820,765	69.8	0.0815%
Sutton	316,929,890	106,389,660	423,319,550	1,402	423,320,952	74.8	0.1676%
Warner	319,110,471	92,740,338	411,850,809	949,615	412,800,424	77.4	0.1634%
Webster	217,815,960	89,227,424	307,043,384	2,092,595	309,135,979	70.9	0.1224%
Wilmot	218,856,220	53,841,482	272,697,702	58,181	272,755,883	80.2	0.1080%
<b>County Totals</b>	<b>18,626,663,779</b>	<b>3,997,003,102</b>	<b>22,623,666,881</b>	<b>75,501,608</b>	<b>22,699,168,489</b>		<b>8.9851%</b>

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Atkinson	1,532,878,843	7,702,288	1,540,581,131	0	1,540,581,131	99.5	0.6098%
Auburn	877,455,130	278,551,548	1,156,006,678	22,660,816	1,178,667,494	75.9	0.4666%
Brentwood	692,809,049	190,733,617	883,542,666	0	883,542,666	78.4	0.3497%
Candia	521,982,445	142,008,319	663,990,764	10,008	664,000,772	78.6	0.2628%
Chester	696,467,074	180,592,835	877,059,909	0	877,059,909	79.4	0.3472%
Danville	559,587,514	44,050,204	603,637,718	97	603,637,815	92.7	0.2389%
Deerfield	692,498,003	120,963,399	813,461,402	85,148	813,546,550	85.1	0.3220%
Derry	3,645,886,851	1,004,301,305	4,650,188,156	4,461,100	4,654,649,256	78.4	1.8425%
East Kingston	374,850,566	81,666,946	456,517,512	1,433	456,518,945	82.1	0.1807%
Epping	933,237,700	256,983,107	1,190,220,807	4,665,113	1,194,885,920	78.4	0.4730%
Exeter	2,277,334,098	572,878,679	2,850,212,777	2,295,664	2,852,508,441	79.9	1.1291%
Fremont	534,479,655	163,158,384	697,638,039	0	697,638,039	76.6	0.2761%
Greenland	854,655,100	306,472,802	1,161,127,902	0	1,161,127,902	73.6	0.4596%
Hampstead	1,338,023,570	370,806,858	1,708,830,428	2,385,864	1,711,216,292	78.3	0.6774%
Hampton	3,747,137,300	1,222,522,093	4,969,659,393	0	4,969,659,393	75.4	1.9672%
Hampton Falls	495,085,849	157,984,079	653,069,928	0	653,069,928	75.8	0.2585%
Kensington	383,188,551	108,613,667	491,802,218	0	491,802,218	77.9	0.1947%
Kingston	821,276,195	273,711,051	1,094,987,246	1,657	1,094,988,903	75.0	0.4334%
Londonderry	4,476,058,521	373,288,270	4,849,346,791	42,078,334	4,891,425,125	92.3	1.9362%
New Castle	1,071,042,581	43,465,374	1,114,507,955	0	1,114,507,955	96.1	0.4412%
Newfields	304,070,979	83,232,649	387,303,628	0	387,303,628	78.5	0.1533%
Newington	621,150,255	146,634,464	767,784,719	2,275,874	770,060,593	80.9	0.3048%
Newmarket	988,545,371	380,559,250	1,369,104,621	1,379,682	1,370,484,303	72.2	0.5425%
Newton	638,652,477	207,189,001	845,841,478	0	845,841,478	75.5	0.3348%
North Hampton	1,189,368,293	444,329,296	1,633,697,589	0	1,633,697,589	72.8	0.6467%
Northwood	692,409,272	189,418,737	881,828,009	817,256	882,645,265	78.5	0.3494%
Nottingham	797,317,603	177,077,524	974,395,127	276,948	974,672,075	81.8	0.3858%
Plaistow	1,323,694,869	69,664,592	1,393,359,461	0	1,393,359,461	95.0	0.5515%
Portsmouth	6,233,391,438	1,607,344,822	7,840,736,260	83,193,893	7,923,930,153	79.5	3.1366%
Raymond	1,302,207,609	99,494,179	1,401,701,788	581,654	1,402,283,442	92.9	0.5551%
Rye	2,195,634,100	981,817,846	3,177,451,946	3,964,871	3,181,416,817	69.1	1.2593%
Salem	6,361,959,010	377,396,994	6,739,356,004	4,971,787	6,744,327,791	94.4	2.6696%
Sandown	679,991,180	308,327,143	988,318,323	0	988,318,323	68.8	0.3912%
Seabrook	2,139,150,750	170,946,010	2,310,096,760	0	2,310,096,760	92.6	0.9144%
South Hampton	168,262,790	31,508,359	199,771,149	2,431	199,773,580	84.2	0.0791%
Stratham	1,589,922,369	353,677,607	1,943,599,976	0	1,943,599,976	81.8	0.7693%
Windham	3,059,990,380	914,005,356	3,973,995,736	658,139	3,974,653,875	77.0	1.5733%
County Totals	56,811,653,340	12,443,078,654	69,254,731,994	176,767,769	69,431,499,763		27.4834%

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 Equalization Survey Not Including Utilities and Railroad

<b>STRAFFORD COUNTY</b>							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Barrington	1,376,022,136	122,803,816	1,498,825,952	770,348	1,499,596,300	91.8	0.5936%
Dover	4,492,804,930	444,275,124	4,937,080,054	7,827,619	4,944,907,673	91.0	1.9574%
Durham	1,185,216,533	465,396,198	1,650,612,731	37,853,516	1,688,466,247	71.8	0.6684%
Farmington	560,820,542	185,701,995	746,522,537	1,596,181	748,118,718	75.1	0.2961%
Lee	722,959,851	25,412,177	748,372,028	297,530	748,669,558	96.6	0.2963%
Madbury	280,686,610	70,484,612	351,171,222	0	351,171,222	79.9	0.1390%
Middleton	183,321,161	121,547,750	304,868,911	0	304,868,911	60.1	0.1207%
Milton	485,104,281	227,857,881	712,962,162	707,632	713,669,794	68.0	0.2825%
New Durham	597,213,128	141,697,970	738,911,098	0	738,911,098	80.8	0.2925%
Rochester	2,754,559,289	992,830,047	3,747,389,336	59,972,403	3,807,361,739	73.5	1.5071%
Rollinsford	289,766,251	101,747,000	391,513,251	0	391,513,251	74.0	0.1550%
Somersworth	1,099,041,495	341,354,315	1,440,395,810	6,284,768	1,446,680,578	76.3	0.5726%
Strafford	698,006,100	69,681,413	767,687,513	0	767,687,513	90.9	0.3039%
<b>County Totals</b>	<b>14,725,522,307</b>	<b>3,310,790,298</b>	<b>18,036,312,605</b>	<b>115,309,997</b>	<b>18,151,622,602</b>		<b>7.1851%</b>

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 Equalization Survey Not Including Utilities and Railroad

SULLIVAN COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Acworth	117,018,500	36,688,487	153,706,987	7,964	153,714,951	75.9	0.0608%
Charlestown	320,959,207	48,175,740	369,134,947	541,623	369,676,570	86.9	0.1463%
Claremont	726,631,254	239,308,058	965,939,312	3,633,648	969,572,960	75.2	0.3838%
Cornish	192,581,237	45,178,541	237,759,778	394,448	238,154,226	80.8	0.0943%
Croydon	111,563,340	9,579,344	121,142,684	0	121,142,684	92.0	0.0480%
Goshen	80,845,111	21,041,121	101,886,232	23,460	101,909,692	79.2	0.0403%
Grantham	538,312,565	160,675,925	698,988,490	0	698,988,490	77.0	0.2767%
Langdon	71,628,802	1,739,212	73,368,014	14,339	73,382,353	97.6	0.0290%
Lempster	122,456,403	30,898,417	153,354,820	15,941	153,370,761	79.7	0.0607%
Newport	427,253,760	186,156,104	613,409,864	4,093,304	617,503,168	69.6	0.2444%
Plainfield	305,526,648	105,725,499	411,252,147	54,486	411,306,633	74.2	0.1628%
Springfield	232,292,236	65,225,028	297,517,264	466,985	297,984,249	78.0	0.1180%
Sunapee	1,443,516,042	416,535,453	1,860,051,495	0	1,860,051,495	77.6	0.7363%
Unity	131,962,964	38,191,531	170,154,495	0	170,154,495	77.4	0.0674%
Washington	241,237,712	96,395,668	337,633,380	168,627	337,802,007	71.4	0.1337%
<b>County Totals</b>	<b>5,063,785,781</b>	<b>1,501,514,128</b>	<b>6,565,299,909</b>	<b>9,414,825</b>	<b>6,574,714,734</b>		<b>2.6025%</b>

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

\*\*Does not include utilities or railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
2021 Equalization Survey Not Including Utilities and Railroad

<b>2021 School Set-Off Districts</b>			
<b>Total Equalized Valuation for School Purposes</b>			
<b>Municipalities</b>	<b>Total Equalized Valuation <u>Including</u> Utilities Used to Apportion Local School Tax</b>	<b>Total Equalized Valuation <u>Not Including</u> Utilities Used to Apportion State School Tax</b>	<b>Base Valuation for Debt Limit for School Purposes Only</b>
<b>Concord - Concord Union School District</b>	<b>5,105,821,013</b>	<b>4,851,219,358</b>	<b>5,074,181,470</b>
<b>Penacook - Merrimack Valley School District</b>	<b>541,069,491</b>	<b>498,865,762</b>	<b>537,723,424</b>
<b>Loudon School District</b>	<b>779,354,551</b>	<b>761,349,630</b>	<b>773,720,351</b>