

**2021
EQUALIZATION
SURVEY**

STATE OF NEW HAMPSHIRE

DEPARTMENT OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2021 EQUALIZATION SURVEY

“INCLUDING UTILITIES AND RAILROADS”

May 1, 2022

This report presents the results of the 2021 Equalization Survey **“including utilities and railroads.”** It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (Revised 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).

"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"** The municipal, county and local school tax rates are computed using the net local assessed valuation.

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

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

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements and utilities) buildings and manufactured housing is equalized by the 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 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.

Category 3: The total modified local assessed value of public utilities, as defined by RSA 83-F is equalized by the 2021 equalization ratio. The difference between the modified local assessed value of utilities and the equalized value of utilities equals the DRA adjustment for utilities. The value of public utilities is not added into the "Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes."

DRA INVENTORY ADJUSTMENT: The sum of the adjustments for the above three 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.

RAILROAD TAX: The equalized value for monies received from the railroad tax. This figure is not included in the "Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes."

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2022 tax year;
- Calculate state reimbursements; and,
- Apportion cooperative school taxes for the 2023 tax year.

LOCAL TAX RATE: The actual tax rate as calculated by the Department of Revenue Administration, Municipal and Property Division. The tax rate includes the municipal, county, local school and state education property tax rates.

EQUALIZATION RATIO: The 2021 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2021 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

% PROPORTION TO COUNTY TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each municipality's total equalized value to the total equalized value of the county.

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 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

2021 Equalization Survey Including Utilities and Railroad

County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Belknap	13,585,337,479	4,103,045,073	17,688,382,552	51,446,952	3,242
Carroll	15,755,004,886	5,428,921,012	21,183,925,898	23,600,062	826,043
Cheshire	8,330,996,561	1,765,415,342	10,096,411,903	85,152,249	191,950
Coos	3,513,002,004	1,357,876,458	4,870,878,462	162,262,308	1,595,145
Grafton	16,688,581,431	3,342,815,948	20,031,397,379	472,323,496	64,524
Hillsborough	56,120,331,796	10,550,024,889	66,670,356,685	120,432,139	648,361
Merrimack	19,472,159,309	4,184,739,908	23,656,899,217	86,657,964	279,041
Rockingham	60,170,044,801	12,953,986,457	73,124,031,258	177,389,410	549,231
Strafford	15,184,268,059	3,438,008,756	18,622,276,815	119,004,616	703,366
Sullivan	5,236,354,635	1,551,068,759	6,787,423,394	48,035,471	720,742
State Totals	214,056,080,961	48,675,902,600	262,731,983,561	1,346,304,667	5,581,645

County	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	17,739,832,746				100.00%	6.7175%
Carroll	21,208,352,003				100.00%	8.0309%
Cheshire	10,181,756,102				100.00%	3.8555%
Coos	5,034,735,915				100.00%	1.9065%
Grafton	20,503,785,399				100.00%	7.7641%
Hillsborough	66,791,437,185				100.00%	25.2918%
Merrimack	23,743,836,222				100.00%	8.9910%
Rockingham	73,301,969,899				100.00%	27.7571%
Strafford	18,741,984,797				100.00%	7.0970%
Sullivan	6,836,179,607				100.00%	2.5886%
State Totals	264,083,869,873				100.00%	100.0000%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	BELKNAP COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Alton	2,183,117,632	446,838,744	2,629,956,376	610,458	0	2,630,566,834
Barnstead	618,566,330	207,011,697	825,578,027	0	0	825,578,027
Belmont	747,898,507	383,266,731	1,131,165,238	1,332,319	0	1,132,497,557
Center Harbor	441,297,451	279,665,329	720,962,780	368	0	720,963,148
Gilford	2,585,634,570	326,024,912	2,911,659,482	2,413,597	0	2,914,073,079
Gilmanton	554,703,400	167,134,789	721,838,189	118,688	0	721,956,877
Laconia	2,595,815,863	689,954,224	3,285,770,087	30,450,541	0	3,316,220,628
Meredith	2,334,265,231	957,760,011	3,292,025,242	12,885,306	0	3,304,910,548
New Hampton	343,287,181	161,937,198	505,224,379	1,873,690	0	507,098,069
Sanbornton	535,708,122	209,898,314	745,606,436	1,407,132	0	747,013,568
Tilton	645,043,192	273,553,123	918,596,315	354,853	3,242	918,954,410
County Totals	13,585,337,479	4,103,045,073	17,688,382,552	51,446,952	3,242	17,739,832,746

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

BELKNAP COUNTY					
Municipality	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Alton	11.38	83.0	9.42	14.8286%	0.9961%
Barnstead	21.96	74.9	16.38	4.6538%	0.3126%
Belmont	26.67	66.1	17.44	6.3839%	0.4288%
Center Harbor	15.27	61.2	9.33	4.0641%	0.2730%
Gilford	12.28	88.8	10.88	16.4267%	1.1035%
Gilmanton	23.50	76.8	17.97	4.0697%	0.2734%
Laconia	18.86	79.0	14.57	18.6936%	1.2557%
Meredith	13.43	70.9	9.46	18.6299%	1.2515%
New Hampton	18.74	67.9	12.52	2.8585%	0.1920%
Sanbornton	18.38	71.8	13.14	4.2109%	0.2829%
Tilton	16.36	70.2	11.38	5.1802%	0.3480%
County Totals				100.00%	6.7175%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	CARROLL COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Albany	132,348,013	34,697,966	167,045,979	1,945,508	0	168,991,487
Bartlett	1,082,827,567	674,884,162	1,757,711,729	1,172,911	0	1,758,884,640
Brookfield	128,726,821	29,082,356	157,809,177	0	0	157,809,177
Chatham	60,967,336	17,316,317	78,283,653	1,114,704	0	79,398,357
Conway	1,817,161,495	835,114,374	2,652,275,869	1,401,240	0	2,653,677,109
Eaton	143,226,973	6,553,809	149,780,782	0	0	149,780,782
Effingham	213,219,276	58,137,596	271,356,872	120,160	0	271,477,032
Freedom	658,128,874	226,134,108	884,262,982	0	0	884,262,982
Hale's Location	81,214,400	15,469,409	96,683,809	46,954	0	96,730,763
Hart's Location	20,988,093	3,025,320	24,013,413	352,293	0	24,365,706
Jackson	473,532,439	156,898,867	630,431,306	1,166,054	0	631,597,360
Madison	598,638,525	219,830,813	818,469,338	1,577,410	0	820,046,748
Moultonborough	3,944,997,576	728,944,915	4,673,942,491	6,181,044	0	4,680,123,535
Ossipee	789,077,518	272,698,577	1,061,776,095	74,272	125,760	1,061,976,127
Sandwich	452,569,382	147,278,930	599,848,312	947,195	0	600,795,507
Tamworth	401,977,901	172,363,324	574,341,225	4,756,892	0	579,098,117
Tuftonboro	1,216,591,134	484,663,657	1,701,254,791	2,657	0	1,701,257,448
Wakefield	1,145,253,926	610,945,054	1,756,198,980	0	688,722	1,756,887,702
Wolfeboro	2,393,557,637	734,881,457	3,128,439,094	2,740,768	11,561	3,131,191,423
County Totals	15,755,004,886	5,428,921,012	21,183,925,898	23,600,062	826,043	21,208,352,003

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

CARROLL COUNTY					
Municipality	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Albany	12.40	79.2	9.66	0.7968%	0.0640%
Bartlett	9.53	61.6	5.85	8.2934%	0.6660%
Brookfield	17.72	81.5	14.41	0.7441%	0.0598%
Chatham	11.33	77.8	8.66	0.3744%	0.0301%
Conway	16.34	68.5	11.10	12.5124%	1.0049%
Eaton	11.15	95.6	10.65	0.7062%	0.0567%
Effingham	22.49	78.5	17.60	1.2800%	0.1028%
Freedom	10.85	74.4	8.06	4.1694%	0.3348%
Hale's Location	3.51	84.0	2.94	0.4561%	0.0366%
Hart's Location	9.93	87.4	8.51	0.1149%	0.0092%
Jackson	11.26	75.1	8.43	2.9781%	0.2392%
Madison	13.77	73.1	9.99	3.8666%	0.3105%
Moultonborough	6.98	84.4	5.87	22.0674%	1.7722%
Ossipee	18.33	74.3	13.53	5.0073%	0.4021%
Sandwich	14.47	75.4	10.85	2.8328%	0.2275%
Tamworth	22.14	69.9	15.25	2.7305%	0.2193%
Tuftonboro	10.08	71.5	7.19	8.0216%	0.6442%
Wakefield	12.34	65.2	8.02	8.2839%	0.6653%
Wolfeboro	13.67	76.5	10.43	14.7640%	1.1857%
County Totals				100.00%	8.0309%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	CHESHIRE COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Alstead	194,697,531	25,615,095	220,312,626	86	0	220,312,712
Chesterfield	612,467,710	110,381,394	722,849,104	1,937,865	0	724,786,969
Dublin	278,787,570	45,948,875	324,736,445	713,272	0	325,449,717
Fitzwilliam	295,475,152	106,959,361	402,434,513	36,223	0	402,470,736
Gilsum	72,862,304	11,913,287	84,775,591	0	0	84,775,591
Harrisville	209,008,521	113,326,614	322,335,135	266,240	0	322,601,375
Hinsdale	352,612,232	155,246,808	507,859,040	54,932	0	507,913,972
Jaffrey	551,426,677	183,510,739	734,937,416	6,671	0	734,944,087
Keene	2,253,023,420	138,665,378	2,391,688,798	38,905,542	0	2,430,594,340
Marlborough	217,330,501	11,872,009	229,202,510	602,155	0	229,804,665
Marlow	74,429,260	12,678,802	87,108,062	133,315	0	87,241,377
Nelson	164,678,922	(9,573,329)	155,105,593	219,711	0	155,325,304
Richmond	108,868,284	30,738,304	139,606,588	0	0	139,606,588
Rindge	713,449,721	220,084,672	933,534,393	798,604	0	934,332,997
Roxbury	24,852,742	1,982,171	26,834,913	3,530,420	0	30,365,333
Stoddard	297,665,750	97,888,538	395,554,288	56,250	0	395,610,538
Sullivan	64,533,669	16,799,280	81,332,949	0	0	81,332,949
Surry	85,873,997	29,162,578	115,036,575	3,667,735	0	118,704,310
Swanzey	641,140,861	170,069,206	811,210,067	2,628,480	0	813,838,547
Troy	132,145,633	57,663,981	189,809,614	5,662	0	189,815,276
Walpole	439,248,688	149,945,225	589,193,913	29,638,496	191,950	619,024,359
Westmoreland	198,960,842	5,467,882	204,428,724	555	0	204,429,279
Winchester	347,456,574	79,068,472	426,525,046	1,950,035	0	428,475,081
County Totals	8,330,996,561	1,765,415,342	10,096,411,903	85,152,249	191,950	10,181,756,102

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	CHESHIRE COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Alstead	23.25	88.3	20.46	2.1638%	0.0834%
Chesterfield	19.01	84.7	16.24	7.1185%	0.2745%
Dublin	23.42	85.8	19.94	3.1964%	0.1232%
Fitzwilliam	25.83	73.4	18.63	3.9529%	0.1524%
Gilsum	23.20	85.9	19.84	0.8326%	0.0321%
Harrisville	17.61	64.8	11.39	3.1684%	0.1222%
Hinsdale	32.65	69.4	22.05	4.9885%	0.1923%
Jaffrey	27.89	75.0	19.96	7.2182%	0.2783%
Keene	31.28	94.2	28.25	23.8721%	0.9204%
Marlborough	24.90	94.8	23.48	2.2570%	0.0870%
Marlow	24.71	85.3	21.01	0.8568%	0.0330%
Nelson	15.21	106.2	16.07	1.5255%	0.0588%
Richmond	23.45	77.9	18.13	1.3711%	0.0529%
Rindge	22.65	76.4	16.94	9.1765%	0.3538%
Roxbury	26.04	92.5	21.18	0.2982%	0.0115%
Stoddard	16.57	75.2	12.41	3.8855%	0.1498%
Sullivan	23.49	79.2	18.44	0.7988%	0.0308%
Surry	24.52	74.6	17.67	1.1659%	0.0449%
Swanzy	24.51	79.0	19.01	7.9931%	0.3082%
Troy	29.58	69.6	20.41	1.8643%	0.0719%
Walpole	25.43	74.5	17.94	6.0797%	0.2344%
Westmoreland	20.40	97.3	19.82	2.0078%	0.0774%
Winchester	31.79	81.4	25.42	4.2083%	0.1622%
County Totals				100.00%	3.8555%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	COOS COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Atkinson & Gilmanton	846,943	149,092	996,035	0	0	996,035
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Berlin	481,048,675	175,952,664	657,001,339	111,192,291	135,125	768,328,755
Cambridge	9,541,027	1,846,257	11,387,284	1,993	0	11,389,277
Carroll	366,475,529	276,295,499	642,771,028	2,492,144	0	645,263,172
Chandler's Purchase	39,550	7,872	47,422	0	0	47,422
Clarksville	47,779,454	30,744,614	78,524,068	6,216,289	0	84,740,357
Colebrook	190,693,527	32,061,702	222,755,229	1,196,716	1,420	223,953,365
Columbia	93,416,151	31,932,546	125,348,697	246,717	5,221	125,600,635
Crawford's Purchase	230,230	45,826	276,056	0	0	276,056
Cutt's Grant	0	0	0	0	0	0
Dalton	84,674,595	44,552,444	129,227,039	8,718,449	7,584	137,953,072
Dix's Grant	1,072,502	194,707	1,267,209	0	0	1,267,209
Dixville	8,649,847	24,436,270	33,086,117	5,110	0	33,091,227
Dummer	101,947,605	2,650,998	104,598,603	0	33,678	104,632,281
Errol	90,585,368	33,841,239	124,426,607	1,791,527	0	126,218,134
Erving's Location	60,432	8,950	69,382	0	0	69,382
Gorham	260,604,118	86,357,905	346,962,023	8,502,635	126,601	355,591,259
Green's Grant	8,085,010	1,609,246	9,694,256	81,836	0	9,776,092
Hadley's Purchase	0	0	0	0	0	0
Jefferson	164,156,619	10,409,650	174,566,269	235,342	2,833	174,804,444
Kilkenny	26,000	5,175	31,175	0	0	31,175
Lancaster	282,816,032	100,783,698	383,599,730	3,975,717	2,872	387,578,319
Low & Burbank's Grant	0	0	0	0	0	0
Martin's Location	295,500	58,817	354,317	0	0	354,317
Milan	153,426,148	37,466,263	190,892,411	180,893	227,356	191,300,660
Millsfield	8,909,070	86,317,916	95,226,986	0	0	95,226,986
Northumberland	129,590,294	82,364,829	211,955,123	2,227,365	159,164	214,341,652
Odell	2,310,995	445,575	2,756,570	693,521	0	3,450,091
Pinkham's Grant	3,011,030	599,317	3,610,347	1,635,030	0	5,245,377
Pittsburg	299,302,143	154,717,329	454,019,472	6,050,033	0	460,069,505
Randolph	77,342,820	14,489,608	91,832,428	1,247,003	0	93,079,431
Sargent's Purchase	1,888,530	375,894	2,264,424	0	0	2,264,424
Second College Grant	1,557,508	266,198	1,823,706	0	0	1,823,706
Shelburne	87,600,481	261,775	87,862,256	455,070	290,363	88,607,689
Stark	77,532,993	11,847,187	89,380,180	651,254	322,210	90,353,644
Stewartstown	111,314,311	34,870,983	146,185,294	56,959	0	146,242,253
Stratford	101,408,522	4,478,937	105,887,459	391,439	271,663	106,550,561
Success	12,345,648	2,416,244	14,761,892	772,346	0	15,534,238
Thomson & Meserve's Purchase	6,293,500	1,252,663	7,546,163	446,469	0	7,992,632
Wentworth Location	7,818,236	1,540,109	9,358,345	10,855	0	9,369,200
Whitefield	238,305,061	70,220,457	308,525,518	2,787,305	9,055	311,321,878
County Totals	3,513,002,004	1,357,876,458	4,870,878,462	162,262,308	1,595,145	5,034,735,915

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	COOS COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Atkinson & Gilmanton	0.00	83.4	0.00	0.0198%	0.0004%
Bean's Grant	0.00	83.4	0.00	0.0000%	0.0000%
Bean's Purchase	0.00	83.4	0.00	0.0000%	0.0000%
Berlin	36.54	73.2	22.43	15.2606%	0.2909%
Cambridge	3.73	83.4	3.08	0.2262%	0.0043%
Carroll	19.13	57.0	10.84	12.8162%	0.2443%
Chandler's Purchase	0.01	83.4	(0.10)	0.0009%	0.0000%
Clarksville	18.98	60.4	10.66	1.6831%	0.0321%
Colebrook	29.32	85.5	24.78	4.4482%	0.0848%
Columbia	15.31	74.2	10.94	2.4947%	0.0476%
Crawford's Purchase	0.00	83.4	0.00	0.0055%	0.0001%
Cutt's Grant	0.00	83.4	0.00	0.0000%	0.0000%
Dalton	25.15	65.4	15.33	2.7400%	0.0522%
Dix's Grant	0.00	83.4	0.00	0.0252%	0.0005%
Dixville	6.27	83.4	1.63	0.6573%	0.0125%
Dummer	16.07	84.8	14.41	2.0782%	0.0396%
Errol	13.86	72.7	9.82	2.5069%	0.0478%
Erving's Location	5.07	83.4	4.41	0.00%	0.0000%
Gorham	35.60	75.1	25.68	7.0628%	0.1347%
Green's Grant	6.68	83.4	5.49	0.1942%	0.0037%
Hadley's Purchase	0.00	83.4	0.00	0.0000%	0.0000%
Jefferson	17.82	94.0	16.62	3.4720%	0.0662%
Kilkenny	0.00	83.4	0.00	0.00%	0.0000%
Lancaster	26.19	73.6	19.00	7.6981%	0.1468%
Low & Burbank's Grant	0.00	83.4	0.00	0.0000%	0.0000%
Martin's Location	0.00	83.4	0.00	0.0070%	0.0001%
Milan	21.08	80.2	16.64	3.7996%	0.0724%
Millsfield	6.37	83.4	0.59	1.8914%	0.0361%
Northumberland	35.31	61.0	20.88	4.2573%	0.0812%
Odell	7.39	83.4	4.95	0.0685%	0.0013%
Pinkham's Grant	16.08	83.4	9.10	0.1042%	0.0020%
Pittsburg	15.56	65.7	10.06	9.1379%	0.1742%
Randolph	15.46	84.2	12.58	1.8487%	0.0352%
Sargent's Purchase	0.00	83.4	0.00	0.0450%	0.0009%
Second College Grant	0.00	83.4	0.00	0.0362%	0.0007%
Shelburne	16.25	99.7	15.54	1.7599%	0.0336%
Stark	19.92	86.7	16.75	1.7946%	0.0342%
Stewartstown	23.87	76.0	17.88	2.9047%	0.0554%
Stratford	19.28	95.7	17.80	2.1163%	0.0403%
Success	6.07	83.4	4.81	0.31%	0.0059%
Thomson & Meserve's Purchase	2.76	83.4	2.16	0.1587%	0.0030%
Wentworth Location	9.20	83.4	7.64	0.1861%	0.0035%
Whitefield	25.56	77.2	19.39	6.1835%	0.1179%
County Totals				100.00%	1.9065%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Equalization Survey Including Utilities and Railroad

Municipality	GRAFTON COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Alexandria	289,665,358	9,530,565	299,195,923	330,960	0	299,526,883
Ashland	254,497,678	131,623,068	386,120,746	890,143	0	387,010,889
Bath	149,327,704	10,692,453	160,020,157	8,515,814	0	168,535,971
Benton	26,306,646	7,554,942	33,861,588	861,212	0	34,722,800
Bethlehem	287,026,905	120,535,144	407,562,049	1,771,936	1,812	409,335,797
Bridgewater	454,066,000	182,525,869	636,591,869	0	0	636,591,869
Bristol	559,896,618	226,321,226	786,217,844	2,195,250	0	788,413,094
Campton	449,285,398	233,059,285	682,344,683	1,145,958	0	683,490,641
Canaan	448,942,710	27,031,010	475,973,720	122,726	0	476,096,446
Dorchester	45,245,310	16,102,240	61,347,550	35,468	0	61,383,018
Easton	76,963,510	28,812,724	105,776,234	531,995	0	106,308,229
Ellsworth	19,452,572	1,770,942	21,223,514	401,668	0	21,625,182
Enfield	606,640,319	217,412,905	824,053,224	0	0	824,053,224
Franconia	414,995,423	18,821,526	433,816,949	883,280	0	434,700,229
Grafton	141,551,894	31,776,500	173,328,394	0	0	173,328,394
Groton	106,714,264	2,382,683	109,096,947	98,340,131	0	207,437,078
Hanover	2,679,653,219	189,241,832	2,868,895,051	1,579,226	0	2,870,474,277
Haverhill	413,782,233	47,668,905	461,451,138	1,841,415	0	463,292,553
Hebron	400,512,067	6,095,889	406,607,956	9,180,187	0	415,788,143
Holderness	976,339,156	104,765,833	1,081,104,989	990	0	1,081,105,979
Landaff	60,387,413	905,730	61,293,143	135,837	0	61,428,980
Lebanon	2,304,385,724	498,886,511	2,803,272,235	82,931,904	56,377	2,886,260,516
Lincoln	1,251,370,024	34,722,685	1,286,092,709	2,436,830	0	1,288,529,539
Lisbon	120,837,118	67,095,785	187,932,903	0	0	187,932,903
Littleton	741,371,526	171,425,001	912,796,527	248,604,549	6,335	1,161,407,411
Livermore	136,600	0	136,600	0	0	136,600
Lyman	76,094,234	22,009,937	98,104,171	0	0	98,104,171
Lyme	412,543,300	48,596,921	461,140,221	1,383,073	0	462,523,294
Monroe	425,166,221	157,070,835	582,237,056	0	0	582,237,056
Orange	36,729,806	630,132	37,359,938	157,288	0	37,517,226
Orford	157,411,931	23,611,929	181,023,860	162,522	0	181,186,382
Piermont	131,004,930	(4,614,478)	126,390,452	68,216	0	126,458,668
Plymouth	497,548,411	135,327,759	632,876,170	2,228,403	0	635,104,573
Rumney	200,266,649	127,633,655	327,900,304	519,805	0	328,420,109
Sugar Hill	166,497,979	107,929,875	274,427,854	0	0	274,427,854
Thornton	441,265,514	116,469,135	557,734,649	560,161	0	558,294,810
Warren	109,904,842	10,809,623	120,714,465	580,154	0	121,294,619
Waterville Valley	333,664,595	104,212,018	437,876,613	1,477,035	0	439,353,648
Wentworth	131,219,365	(259,415)	130,959,950	120,174	0	131,080,124
Woodstock	289,910,265	106,626,767	396,537,032	2,329,186	0	398,866,218
County Totals	16,688,581,431	3,342,815,948	20,031,397,379	472,323,496	64,524	20,503,785,399

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	GRAFTON COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Alexandria	18.82	96.8	18.08	1.4608%	0.1134%
Ashland	27.47	65.9	18.00	1.8875%	0.1465%
Bath	20.08	93.2	17.56	0.8220%	0.0638%
Benton	17.26	77.5	12.99	0.1693%	0.0131%
Bethlehem	24.79	70.4	17.26	1.9964%	0.1550%
Bridgewater	8.27	71.3	5.88	3.1048%	0.2411%
Bristol	20.21	71.2	14.28	3.8452%	0.2985%
Campton	24.97	65.8	16.27	3.3335%	0.2588%
Canaan	26.70	94.3	24.96	2.3220%	0.1803%
Dorchester	22.16	73.4	16.28	0.2994%	0.0232%
Easton	12.26	72.7	8.85	0.5185%	0.0403%
Ellsworth	14.32	91.6	12.84	0.1055%	0.0082%
Enfield	25.11	73.6	17.94	4.0190%	0.3120%
Franconia	12.95	95.6	12.33	2.1201%	0.1646%
Grafton	25.88	81.5	21.04	0.8453%	0.0656%
Groton	8.97	97.8	4.46	1.0117%	0.0785%
Hanover	16.27	93.4	15.15	13.9997%	1.0870%
Haverhill	24.89	89.6	22.09	2.26%	0.1754%
Hebron	6.52	98.5	6.26	2.0279%	0.1574%
Holderness	11.31	90.3	10.18	5.2727%	0.4094%
Landaff	18.49	98.5	18.12	0.2996%	0.0233%
Lebanon	26.98	82.2	21.24	14.0767%	1.0929%
Lincoln	10.54	97.3	10.20	6.28%	0.4879%
Lisbon	32.43	64.1	20.70	0.9166%	0.0712%
Littleton	23.06	81.2	14.49	5.6644%	0.4398%
Livermore	0.00	100.0	0.00	0.0007%	0.0001%
Lyman	19.22	77.3	14.81	0.4785%	0.0371%
Lyme	24.07	89.4	21.19	2.2558%	0.1751%
Monroe	13.11	73.0	8.46	2.8397%	0.2205%
Orange	23.35	98.2	22.74	0.1830%	0.0142%
Orford	26.46	86.9	22.94	0.8837%	0.0686%
Piermont	18.72	103.7	19.31	0.6168%	0.0479%
Plymouth	30.49	78.6	23.77	3.0975%	0.2405%
Rumney	23.84	61.0	14.43	1.6018%	0.1244%
Sugar Hill	22.05	60.6	13.35	1.3384%	0.1039%
Thornton	20.77	79.1	16.35	2.7229%	0.2114%
Warren	18.12	91.0	16.18	0.5916%	0.0459%
Waterville Valley	15.66	76.2	11.88	2.1428%	0.1664%
Wentworth	20.38	100.2	20.30	0.6393%	0.0496%
Woodstock	19	73.1	13.73	1.95%	0.1510%
County Totals				100.00%	7.7641%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Equalization Survey Including Utilities and Railroad

Municipality	HILLSBOROUGH COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Amherst	2,344,377,637	201,020,761	2,545,398,398	856,520	33,235	2,546,288,153
Antrim	264,340,911	108,781,259	373,122,170	9,311,908	0	382,434,078
Bedford	4,837,230,876	531,467,290	5,368,698,166	5,389,447	23,277	5,374,110,890
Bennington	132,181,723	50,565,627	182,747,350	22,794	0	182,770,144
Brookline	692,791,072	196,469,418	889,260,490	0	0	889,260,490
Deering	246,714,475	61,010,664	307,725,139	13,147	0	307,738,286
Francestown	220,277,400	58,648,395	278,925,795	0	0	278,925,795
Goffstown	1,761,340,800	715,755,347	2,477,096,147	419,221	0	2,477,515,368
Greenfield	173,350,426	44,493,369	217,843,795	10,428,987	0	228,272,782
Greenville	120,145,055	50,459,421	170,604,476	2,292,859	0	172,897,335
Hancock	294,800,306	26,230,979	321,031,285	2,280,854	0	323,312,139
Hillsborough	605,401,180	188,704,061	794,105,241	240,838	0	794,346,079
Hollis	1,424,960,319	545,742,610	1,970,702,929	1,270	1,476	1,970,705,675
Hudson	3,254,648,120	1,197,637,717	4,452,285,837	853,241	0	4,453,139,078
Litchfield	1,215,624,089	234,937,409	1,450,561,498	1,629,569	0	1,452,191,067
Lyndeborough	214,987,197	47,634,753	262,621,950	475	0	262,622,425
Manchester	13,259,818,209	727,315,295	13,987,133,504	57,221,144	106,512	14,044,461,160
Mason	212,673,525	27,556,053	240,229,578	15,407	0	240,244,985
Merrimack	4,928,800,463	210,705,303	5,139,505,766	458,095	133,070	5,140,096,931
Milford	2,059,181,112	138,397,578	2,197,578,690	2,749,226	94,456	2,200,422,372
Mont Vernon	323,039,649	135,670,273	458,709,922	0	0	458,709,922
Nashua	10,468,538,339	4,703,234,996	15,171,773,335	16,886,180	251,460	15,188,910,975
New Boston	931,550,992	36,732,512	968,283,504	7,017	0	968,290,521
New Ipswich	494,177,245	148,175,937	642,353,182	4,211	0	642,357,393
Pelham	2,639,049,740	(10,513,002)	2,628,536,738	2,445,866	0	2,630,982,604
Peterborough	919,803,788	60,717,812	980,521,600	4,147,935	0	984,669,535
Sharon	57,926,860	6,990,349	64,917,209	6,290	0	64,923,499
Temple	164,543,255	52,310,625	216,853,880	23,045	0	216,876,925
Weare	1,264,666,656	37,721,392	1,302,388,048	2,415,587	0	1,304,803,635
Wilton	556,828,156	17,179,450	574,007,606	311,006	4,875	574,323,487
Windsor	36,562,221	(1,728,762)	34,833,459	0	0	34,833,459
County Totals	56,120,331,796	10,550,024,889	66,670,356,685	120,432,139	648,361	66,791,437,185

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	HILLSBOROUGH COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Amherst	21.31	92.1	19.50	3.8123%	0.9642%
Antrim	26.07	70.8	17.85	0.5726%	0.1448%
Bedford	17.14	90.1	15.17	8.0461%	2.0350%
Bennington	30.34	72.3	21.77	0.2736%	0.0692%
Brookline	28.58	77.9	21.98	1.3314%	0.3367%
Deering	22.56	80.1	17.80	0.4607%	0.1165%
Francestown	24.52	78.9	19.31	0.4176%	0.1056%
Goffstown	24.82	71.1	17.42	3.7093%	0.9382%
Greenfield	26.80	79.5	20.20	0.3418%	0.0864%
Greenville	25.15	70.4	17.38	0.2589%	0.0655%
Hancock	21.96	91.8	19.91	0.4841%	0.1224%
Hillsborough	28.92	76.2	21.84	1.1893%	0.3008%
Hollis	22.70	72.3	16.30	2.9505%	0.7462%
Hudson	21.67	73.1	15.60	6.6672%	1.6863%
Litchfield	18.44	83.8	15.28	2.1742%	0.5499%
Lyndeborough	22.10	81.8	17.98	0.3932%	0.0994%
Manchester	17.68	94.8	16.48	21.0273%	5.3182%
Mason	19.84	88.5	17.49	0.36%	0.0910%
Merrimack	17.17	95.9	16.33	7.6957%	1.9464%
Milford	20.15	93.7	18.72	3.2945%	0.8332%
Mont Vernon	28.44	70.4	19.95	0.6868%	0.1737%
Nashua	23.22	69.0	15.64	22.7408%	5.7515%
New Boston	18.50	96.2	17.70	1.45%	0.3667%
New Ipswich	22.22	76.9	16.97	0.9617%	0.2432%
Pelham	15.96	100.4	15.95	3.9391%	0.9963%
Peterborough	25.76	93.8	22.86	1.4742%	0.3729%
Sharon	22.35	89.1	19.90	0.0972%	0.0246%
Temple	23.41	75.8	17.70	0.3247%	0.0821%
Weare	17.20	97.1	16.57	1.9535%	0.4941%
Wilton	19.22	97.0	18.56	0.8599%	0.2175%
Windsor	8.94	105.0	9.36	0.0522%	0.0132%
County Totals				100.00%	25.2918%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Equalization Survey Including Utilities and Railroad

Municipality	MERRIMACK COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Allenstown	302,228,030	159,128,443	461,356,473	231,799	0	461,588,272
Andover	319,322,249	79,147,243	398,469,492	9,686	0	398,479,178
Boscawen	301,060,487	81,804,246	382,864,733	3,502,286	5,794	386,372,813
Bow	1,302,712,470	295,654,203	1,598,366,673	4,007	55,118	1,598,425,798
Bradford	251,235,908	64,125,514	315,361,422	36,250	0	315,397,672
Canterbury	363,147,617	16,629,260	379,776,877	492,939	2,848	380,272,664
Chichester	331,029,196	106,690,707	437,719,903	0	0	437,719,903
Concord	5,197,660,692	409,162,433	5,606,823,125	34,889,324	96,286	5,641,808,735
Danbury	168,571,630	6,969,434	175,541,064	0	0	175,541,064
Dunbarton	400,371,429	118,106,546	518,477,975	3,805,574	0	522,283,549
Epsom	515,895,445	139,253,920	655,149,365	1,204,912	0	656,354,277
Franklin	704,274,415	238,369,030	942,643,445	2,225,506	0	944,868,951
Henniker	482,757,197	170,974,033	653,731,230	3,768,421	0	657,499,651
Hill	95,518,279	29,050,164	124,568,443	1,736,948	0	126,305,391
Hooksett	2,077,826,376	692,544,638	2,770,371,014	33,141	115,849	2,770,520,004
Hopkinton	803,532,606	191,841,846	995,374,452	11,999,130	0	1,007,373,582
Loudon	710,515,483	68,368,922	778,884,405	5,634,200	0	784,518,605
New London	1,286,292,838	417,291,969	1,703,584,807	0	0	1,703,584,807
Newbury	1,096,207,061	4,399,348	1,100,606,409	2,589,579	0	1,103,195,988
Northfield	352,595,815	176,585,539	529,181,354	5,020,680	3,146	534,205,180
Pembroke	789,709,047	227,718,442	1,017,427,489	2,322,863	0	1,019,750,352
Pittsfield	353,079,254	69,043,709	422,122,963	817,725	0	422,940,688
Salisbury	154,331,044	66,405,941	220,736,985	3,231,201	0	223,968,186
Sutton	321,595,890	107,961,628	429,557,518	1,402	0	429,558,920
Warner	329,256,671	95,161,323	424,417,994	949,615	0	425,367,609
Webster	237,196,060	97,181,739	334,377,799	2,092,595	0	336,470,394
Wilmot	224,236,120	55,169,688	279,405,808	58,181	0	279,463,989
County Totals	19,472,159,309	4,184,739,908	23,656,899,217	86,657,964	279,041	23,743,836,222

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

MERRIMACK COUNTY					
Municipality	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Allenstown	31.50	65.5	20.46	1.9440%	0.1748%
Andover	20.91	80.1	16.54	1.6782%	0.1509%
Boscawen	28.38	78.6	22.00	1.6273%	0.1463%
Bow	25.49	81.5	20.32	6.7320%	0.6053%
Bradford	23.91	79.6	18.98	1.3283%	0.1194%
Canterbury	20.51	95.6	19.48	1.6016%	0.1440%
Chichester	23.10	75.6	17.34	1.8435%	0.1658%
Concord	25.12	92.7	22.90	23.7612%	2.1364%
Danbury	18.00	96.0	17.22	0.7393%	0.0665%
Dunbarton	23.41	77.2	17.81	2.1997%	0.1978%
Epsom	23.64	78.7	18.50	2.7643%	0.2485%
Franklin	23.21	74.7	16.90	3.9794%	0.3578%
Henniker	32.56	73.8	23.50	2.7691%	0.2490%
Hill	25.65	76.6	19.32	0.5320%	0.0478%
Hooksett	22.22	75.0	16.39	11.6684%	1.0491%
Hopkinton	30.87	80.7	24.10	4.2427%	0.3815%
Loudon	19.20	91.2	17.25	3.3041%	0.2971%
New London	15.39	75.5	11.58	7.17%	0.6451%
Newbury	11.38	99.6	11.30	4.6462%	0.4177%
Northfield	22.21	66.6	14.23	2.2499%	0.2023%
Pembroke	24.00	77.6	18.52	4.2948%	0.3861%
Pittsfield	23.99	83.6	19.85	1.7813%	0.1602%
Salisbury	23.75	69.8	16.16	0.94%	0.0848%
Sutton	24.16	74.8	18.02	1.8091%	0.1627%
Warner	26.31	77.4	20.13	1.7915%	0.1611%
Webster	22.29	70.9	15.57	1.4171%	0.1274%
Wilmot	21.14	80.2	16.89	1.1770%	0.1058%
County Totals				100.00%	8.9910%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Equalization Survey Including Utilities and Railroad

Municipality	ROCKINGHAM COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Atkinson	1,549,726,443	7,786,951	1,557,513,394	0	3,613	1,557,517,007
Auburn	888,674,630	282,113,999	1,170,788,629	22,660,816	0	1,193,449,445
Brentwood	722,404,449	198,887,453	921,291,902	0	0	921,291,902
Candia	530,999,748	144,463,411	675,463,159	10,008	0	675,473,167
Chester	751,217,374	194,797,572	946,014,946	0	0	946,014,946
Danville	579,548,714	45,622,122	625,170,836	97	0	625,170,933
Deerfield	782,673,603	136,752,076	919,425,679	85,148	0	919,510,827
Derry	3,699,838,976	1,019,165,665	4,719,004,641	4,461,100	0	4,723,465,741
East Kingston	401,314,666	87,436,828	488,751,494	1,433	46,044	488,798,971
Epping	951,925,300	262,131,732	1,214,057,032	4,665,113	0	1,218,722,145
Exeter	2,322,324,298	584,196,613	2,906,520,911	2,295,664	53,687	2,908,870,262
Fremont	543,294,555	165,851,186	709,145,741	0	0	709,145,741
Greenland	883,454,800	316,803,128	1,200,257,928	0	69,329	1,200,327,257
Hampstead	1,351,856,570	374,640,524	1,726,497,094	2,385,864	0	1,728,882,958
Hampton	3,881,094,800	1,266,227,058	5,147,321,858	0	0	5,147,321,858
Hampton Falls	502,053,749	160,208,659	662,262,408	621,641	0	662,884,049
Kensington	404,786,901	114,741,056	519,527,957	0	0	519,527,957
Kingston	863,772,238	287,876,398	1,151,648,636	1,657	37,960	1,151,688,253
Londonderry	5,122,325,821	427,202,226	5,549,528,047	42,078,334	0	5,591,606,381
New Castle	1,072,491,781	43,524,187	1,116,015,968	0	0	1,116,015,968
Newfields	305,957,796	83,749,420	389,707,216	0	38,933	389,746,149
Newington	972,679,455	229,628,380	1,202,307,835	2,275,874	44,022	1,204,627,731
Newmarket	995,485,671	383,231,554	1,378,717,225	1,379,682	58,679	1,380,155,586
Newton	654,543,077	212,345,554	866,888,631	0	49,657	866,938,288
North Hampton	1,208,389,893	451,428,437	1,659,818,330	0	0	1,659,818,330
Northwood	705,540,872	193,015,290	898,556,162	817,256	0	899,373,418
Nottingham	820,589,403	182,255,357	1,002,844,760	276,948	0	1,003,121,708
Plaistow	1,361,320,869	71,644,908	1,432,965,777	0	57,404	1,433,023,181
Portsmouth	6,425,834,917	1,656,968,613	8,082,803,530	83,193,893	79,772	8,166,077,195
Raymond	1,330,345,509	101,644,654	1,431,990,163	581,654	0	1,432,571,817
Rye	2,208,227,800	987,449,472	3,195,677,272	3,964,871	0	3,199,642,143
Salem	6,482,231,810	384,531,821	6,866,763,631	4,971,787	0	6,871,735,418
Sandown	688,489,880	312,181,204	1,000,671,084	0	0	1,000,671,084
Seabrook	3,310,926,800	264,586,860	3,575,513,660	0	0	3,575,513,660
South Hampton	172,784,190	32,356,793	205,140,983	2,431	0	205,143,414
Stratham	1,620,796,769	360,546,971	1,981,343,740	0	10,131	1,981,353,871
Windham	3,100,120,674	925,992,328	4,026,113,002	658,139	0	4,026,771,141
County Totals	60,170,044,801	12,953,986,457	73,124,031,258	177,389,410	549,231	73,301,969,899

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	ROCKINGHAM COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Atkinson	12.36	99.5	12.25	2.1248%	0.5898%
Auburn	18.14	75.9	13.45	1.6281%	0.4519%
Brentwood	22.24	78.4	17.35	1.2568%	0.3489%
Candia	19.55	78.6	15.15	0.9215%	0.2558%
Chester	20.84	79.4	16.14	1.2906%	0.3582%
Danville	20.20	92.7	18.55	0.8529%	0.2367%
Deerfield	18.80	85.1	15.80	1.2544%	0.3482%
Derry	24.76	78.4	18.96	6.4438%	1.7886%
East Kingston	22.01	82.1	17.94	0.6668%	0.1851%
Epping	22.42	78.4	17.36	1.6626%	0.4615%
Exeter	24.01	79.9	18.28	3.9683%	1.1015%
Fremont	22.32	76.6	17.01	0.9674%	0.2685%
Greenland	18.72	73.6	13.69	1.6375%	0.4545%
Hampstead	22.75	78.3	17.62	2.3586%	0.6547%
Hampton	15.84	75.4	11.80	7.0221%	1.9491%
Hampton Falls	21.12	75.8	15.84	0.9043%	0.2510%
Kensington	18.72	77.9	14.36	0.7088%	0.1967%
Kingston	21.28	75	15.81	1.57%	0.4361%
Londonderry	18.38	92.3	16.55	7.6282%	2.1174%
New Castle	4.78	96.1	4.59	1.5225%	0.4226%
Newfields	20.55	78.5	15.95	0.5317%	0.1476%
Newington	9.98	80.9	7.51	1.6434%	0.4562%
Newmarket	26.36	72.2	18.86	1.88%	0.5226%
Newton	20.90	75.5	15.67	1.1827%	0.3283%
North Hampton	16.57	72.8	11.94	2.2644%	0.6285%
Northwood	15.47	78.5	11.96	1.2269%	0.3406%
Nottingham	19.42	81.8	15.68	1.3685%	0.3798%
Plaistow	18.96	95.0	17.82	1.95%	0.5426%
Portsmouth	15.03	79.5	11.73	11.1403%	3.0922%
Raymond	18.51	92.9	16.96	1.9543%	0.5425%
Rye	10.22	69.1	7.03	4.3650%	1.2116%
Salem	15.98	94.4	15.00	9.3746%	2.6021%
Sandown	28.98	68.8	19.69	1.37%	0.3789%
Seabrook	13.73	92.6	12.04	4.8778%	1.3539%
South Hampton	19.93	84.2	16.56	0.2799%	0.0777%
Stratham	18.52	81.8	15.06	2.7030%	0.7503%
Windham	18.62	77.0	14.27	5.4934%	1.5248%
County Totals				100.00%	27.7571%

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	STRAFFORD COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Barrington	1,402,245,160	125,146,178	1,527,391,338	770,348	0	1,528,161,686
Dover	4,589,317,030	453,820,277	5,043,137,307	7,827,619	49,191	5,051,014,117
Durham	1,265,232,333	496,823,017	1,762,055,350	37,853,516	47,263	1,799,956,129
Farmington	574,308,142	190,173,915	764,482,057	1,596,181	0	766,078,238
Lee	738,971,151	25,975,721	764,946,872	297,530	0	765,244,402
Madbury	306,863,410	77,069,765	383,933,175	0	35,325	383,968,500
Middleton	187,898,361	124,586,524	312,484,885	0	0	312,484,885
Milton	505,644,660	237,523,942	743,168,602	707,632	200,919	744,077,153
New Durham	602,968,777	143,065,649	746,034,426	0	0	746,034,426
Rochester	2,890,951,889	1,042,005,610	3,932,957,499	59,972,403	224,880	3,993,154,782
Rollinsford	293,496,951	103,057,787	396,554,738	2,420,692	57,151	399,032,581
Somersworth	1,121,792,195	348,421,046	1,470,213,241	7,558,695	88,637	1,477,860,573
Strafford	704,578,000	70,339,326	774,917,326	0	0	774,917,326
County Totals	15,184,268,059	3,438,008,756	18,622,276,815	119,004,616	703,366	18,741,984,797

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

STRAFFORD COUNTY					
Municipality	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Barrington	19.50	91.8	17.72	8.1537%	0.5787%
Dover	21.70	91.0	19.18	26.9503%	1.9127%
Durham	27.91	71.8	19.33	9.6039%	0.6816%
Farmington	23.37	75.1	17.11	4.0875%	0.2901%
Lee	21.77	96.6	20.73	4.0830%	0.2898%
Madbury	25.40	79.9	19.99	2.0487%	0.1454%
Middleton	27.46	60.1	16.26	1.6673%	0.1183%
Milton	22.86	68.0	15.37	3.9701%	0.2818%
New Durham	17.86	80.8	14.39	3.9806%	0.2825%
Rochester	24.65	73.5	17.31	21.3059%	1.5121%
Rollinsford	24.38	74.0	17.84	2.1291%	0.1511%
Somersworth	27.53	76.3	20.77	7.8853%	0.5596%
Strafford	18.46	90.9	16.75	4.1347%	0.2934%
County Totals				100.00%	7.0970%

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

***Includes utilities and railroads*

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	SULLIVAN COUNTY					
	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax	Total Equalized Valuation**
Acworth	120,657,600	37,843,985	158,501,585	7,964	0	158,509,549
Charlestown	346,892,661	52,085,156	398,977,817	541,623	334,530	399,853,970
Claremont	771,330,954	254,049,448	1,025,380,402	4,106,768	284,005	1,029,771,175
Cornish	198,596,337	46,607,871	245,204,208	394,448	102,207	245,700,863
Croydon	117,755,940	10,117,831	127,873,771	0	0	127,873,771
Goshen	83,086,531	21,629,777	104,716,308	23,460	0	104,739,768
Grantham	544,064,165	162,393,935	706,458,100	0	0	706,458,100
Langdon	73,535,082	1,786,088	75,321,170	14,339	0	75,335,509
Lempster	128,087,703	32,332,739	160,420,442	38,163,467	0	198,583,909
Newport	446,319,460	194,483,651	640,803,111	4,093,304	0	644,896,415
Plainfield	313,105,648	108,360,785	421,466,433	54,486	0	421,520,919
Springfield	239,846,936	67,355,842	307,202,778	466,985	0	307,669,763
Sunapee	1,472,902,842	425,018,241	1,897,921,083	0	0	1,897,921,083
Unity	135,431,064	39,204,180	174,635,244	0	0	174,635,244
Washington	244,741,712	97,799,231	342,540,943	168,627	0	342,709,570
County Totals	5,236,354,635	1,551,068,759	6,787,423,394	48,035,471	720,742	6,836,179,607

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

**Includes utilities and railroads

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad

Municipality	SULLIVAN COUNTY				
	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	22.93	75.9	17.40	2.3187%	0.0600%
Charlestown	31.61	86.9	27.20	5.8491%	0.1514%
Claremont	40.98	75.2	29.93	15.0635%	0.3899%
Cornish	22.71	80.8	18.23	3.5941%	0.0930%
Croydon	14.22	92.0	13.00	1.8705%	0.0484%
Goshen	25.29	79.2	19.98	1.5321%	0.0397%
Grantham	22.92	77.0	17.60	10.3341%	0.2675%
Langdon	21.89	97.6	21.26	1.1020%	0.0285%
Lempster	23.76	79.7	15.24	2.9049%	0.0752%
Newport	33.00	69.6	22.57	9.4336%	0.2442%
Plainfield	26.55	74.2	19.42	6.1660%	0.1596%
Springfield	19.83	78.0	15.39	4.5006%	0.1165%
Sunapee	13.63	77.6	10.55	27.7629%	0.7187%
Unity	28.62	77.4	22.12	2.5546%	0.0661%
Washington	22.43	71.4	15.98	5.0132%	0.1298%
County Totals				100.00%	2.5886%

*Flood control, forest, recreation lands, and others.
**Includes utilities and railroads

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

2021 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	5,105,821,013	4,851,219,358	5,074,181,470
Penacook - Merrimack Valley School District	541,069,491	498,865,762	537,723,424
Loudon School District	779,354,551	761,349,630	773,720,351

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

**Includes utilities and railroads