



Town of Moultonborough

Office of Assessor

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MEMORANDUM

TO: Board of Selectmen

FROM: Thomas Hughes, Town Assessor

RE: 2022 Equalization Trial Ratio Study & Municipal Assessment Data Certificate

DATE: February 27, 2022

As part of the DRA 2022 Equalization Ratio Study process, 282 sales, occurring between October 1, 2021 and September 30, 2022 were analyzed in the DRA Equalization portal. These sales were first reviewed by the Assessing staff and then again by the staff of Whitney Consulting Group. Of these sales, 106 were identified as valid or qualified sales; meaning they met the DRA criteria for an arm's length transaction. The table to the right is a summary of the qualified sales:

Category (Strata)	# Valid Sales
Single Family Home	56
Single Res Condo Unit	9
Mfg Housing With Land	2
Residential Land	28
Commercial L&B	3
Boatslip Only	7
Dry Berth	1

The Preliminary Ratio Study overall results are as follows:

Statistic	ASB Lower Limit	Town	ASB Upper Limit
Median Ratio	90	88.7	110
Price Related Differential (PRD)	0.98	1.08	1.03
Coefficient of Dispersion (COD)	None	18.03	20.0

As shown above, the Town's preliminary COD is within the Assessing Standards Board (ASB) limits. The preliminary Median Ratio falls below the lower limit; however, the high end of the Confidence Interval results is within the acceptable range. The PRD is above the upper limit, which is an indicator of inequity between the assessments of high value and lower value properties. It is important to note that the DRA's final results will most likely differ, to some degree, from the preliminary results.

As part of their duties as assessing officials, the Board of Selectmen must attest that the sales information supplied to the DRA is complete and accurate. This is done by signing the attached Municipal Assessment Data Certificate.

As always, please don't hesitate to contact me with any questions, concerns or comments.



2022 Ratio Study Summary Report

2/27/2023 11:40:05 AM

Town Name: Moultonborough, Carroll County

Date Range: 10/01/2021 through 09/30/2022

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	83.33	80.82	77.91	82.08	86.33	12.82	1.02	140	113	56	40.0%	47	83.9%	56	100%
70	Waterfront	87.74	87.55	77.31	84.10	90.90	13.42	1.04	66	53	21	31.8%	19	90.5%	21	100%
14	Single Res Condo Unit	98.15	96.58	96.31	98.85	101.49	3.33	0.99	22	17	9	40.9%	6	66.7%	8	88.9%
17	Mfg Housing With Land	0	0	0	0	0	0	0	4	4	2	50.0%	2	100%	2	100%
22	Residential Land	111.10	110.16	92.40	104.19	110.42	17.84	1.07	70	65	28	40.0%	28	100%	28	100%
71	Water Access	99.15	96.58	84.39	89.09	94.23	21.73	1.11	87	72	29	33.3%	24	82.8%	29	100%
33	Commercial L&B	0	0	0	0	0	0	0	12	10	3	25.0%	2	66.7%	3	100%
72	Island	0	0	0	0	0	0	0	3	3	1	33.3%	1	100%	1	100%
55	Boatslip Only	91.65	90.00	0	88.32	0	17.10	1.04	15	10	7	46.7%	6	85.7%	7	100%
59	Dry Berth	0	0	0	0	0	0	0	4	3	1	25.0%	0	0%	1	100%
A4	Utility Lockers	0	0	0	0	0	0	0	3	3	1	33.3%	1	100%	1	100%
74	View Influence - Positive	97.51	92.48	0	89.82	0	12.92	1.09	9	9	7	77.8%	7	100%	7	100%
AA	Any & All	90.28	88.70	79.64	83.47	87.25	18.03	1.08	282	235	106	37.6%	91	85.8%	105	99.1%

2022
EQUALIZATION
MUNICIPAL ASSESSMENT DATA
CERTIFICATE



MUNICIPALITY: **Town of Moultonborough**

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)
(Assessor if City)*

DATE

[Signature]
Shawn A. Galtz
Jan M. Bradley
[Signature]
David Carter

3/2/2023
3/2/23
3/11/2023
3/2/2023
3/2/23

NAME OF CONTACT PERSON: **Tom Hughes, Assessor** EMAIL: **thughes@moultonboroughnh.gov**

OFFICE PHONE NUMBER: **603-476-2347** OFFICE HOURS: **7:30am – 4:00pm (M-F)**
(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐ Full Reval ☐ Cyclical Reval ☒ Cyclical In Progress ☐ Partial ☒ Update/Statistical
(values updated)

NAME OF COMPANY DOING REVALUATION WORK: **Whitney Consulting Group (WCG)**
(Please state if done in-house)

COMMENTS: _____

Please upload to: **ratiostudy.org**