

## 2021 vs. 2022 Ratio Study Summary Report

Town Name: Hudson, Hillsborough County

Date Range: 10/01/2020 through 09/30/2022

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

2021 before revaluation ratio study from State of New Hampshire Department of Revenue

2022 after revaluation ratio study from State of New Hampshire Department of Revenue

Strata	Description	Mean Ratio	Median Ratio	WM Low Cl	WM Ratio	WM High Cl	COD	PRD	Strata	Description	Mean Ratio	Median Ratio	WM Low Cl	WM Ratio	WM High Cl	COD	PRD	
11	Single Family Home	72.29	71.01	71.03	72.27	73.53	11.93	1	11	Single Family Home	95.35	95.16	93.43	94.56	95.71	8.33	1.01	
12	Multi Family 2-4 Units	71.66	69.44	66.86	70.27	74.32	13.34	1.02	12	Multi Family 2-4 Units	96.05	101.78	83.56	94.36	102.59	14.41	1.02	
13	Apt Bldg 5+ Units	0	0	0	0	0	0	0	13	Apt Bldg 5+ Units	0	0	0	0	0	0	0	
14	Single Res Condo Unit	72.02	71.54	71.01	72.04	73.12	10.18	1	14	Single Res Condo Unit	92.21	92.52	89.88	91.19	92.44	8.24	1.01	
18	Mfg Housing Without	75.83	59.63	55.6	61.44	72.41	38.71	1.23	18	Mfg Housing Without Land	96.62	98.65	86.72	93.69	101.19	12.3	1.03	
19	Unclass/Unk Imp Res	0	0	0	0	0	0	0	19	Unclass/Unk Imp Res	0	0	0	0	0	0	0	
22	Residential Land	63.52	58.89	0	63.77	0	17.65	1	22	Residential Land	0	0	0	0	0	0	0	
23	Commercial Land	80.03	88.98	0	76.6	0	18.59	1.04	23	Commercial Land	0	0	0	0	0	0	0	
24	Industrial Land	0	0	0	0	0	0	0	24	Industrial Land	0	0	0	0	0	0	0	
33	Commercial L&B	76.26	81.06	0	79.71	0	11.92	0.96	33	Commercial L&B	100.08	101.51	0	94.9	0	15.65	1.05	
34	Industrial L&B	0	0	0	0	0	0	0	34	Industrial L&B	0	0	0	0	0	0	0	
35	Mixed Use Res/Cmcl	0	0	0	0	0	0	0	35	Mixed Use Res/Cmcl L&B	0	0	0	0	0	0	0	
44	Commercial Condo	0	0	0	0	0	0	0	44	Commercial Condo	0	0	0	0	0	0	0	
AA	Any & All	72.08	71.26	71.76	73.06	74.96	12	0.99	AA	Any & All	94.33	94.25	92.61	93.75	94.8	8.87	1.01	
GC1	Area Improved Res	72.02	71.23	71.21	72.04	72.9	11.69	1	GC1	Area Improved Res	94.23	94.2	92.6	93.5	94.4	8.81	1.01	
GC2	Area Improved Non-Res	76.36	75.21	70.4	78.2	85.72	12.57	0.98	GC2	Area Improved Non-Res	97.54	96.85	86.12	93.68	98.94	11.63	1.04	
GC3	Area Unimproved	70	67.91	56.86	72.84	86.15	23.53	0.96	GC3	Area Unimproved	96.98	96.29	0	99.04	0	6.64	0.98	

The above represents a review of Town of Hudson, assessment ratio statistical standards, prior to the 2022 revaluation, in 2021, and juxtaposes that against the results of the successfully implemented 2022 property revaluation. In every State of NH measured category, the Hudson Assessing Departments 2022 property revaluation exceeded all of the State of NH - Assessing Standards Board/Department of Revenue statistical requirements for a successful revaluation;

(State Standards-1.\*Median Ratio 90% - 110% inclusive with 90% confidence level 🗹 2.\*Verify COD (Coefficient of Dispersion) of median ratio < 20 🗹

3. \*Verify PRD (Price Related Differential) shall be between .98 and 1.03 ☑

> level of assessment, 71.6% in 2021, 94.25% in 2022 ☑

> level of assessment equity; COD (Coefficient of dispersion) 12% in 2021; 8.87% in 2022 ☑