



## **Bow**

### **Summary Inventory of Valuation**

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Monica Hurley (Corcoran Consulting Associates)

Municipal Officials		
Name	Position	Signature
Christopher Nicolopolous	Chariman, Board of Selectmen	
Colleen Hunter	Vice Chair, Board of Selectmen	
Matthew Poulin	Member, Board of Selectmen	
Michael Wayne	Member, Board of Selectmen	
Bruce Marshall	Member, Board of Selectmen	

Preparer		
Name	Phone	Email
Monica Hurley	603-533-6689	mkchurley@comcast.net

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,594.48	\$358,895	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.35	\$2,700	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,036.29	\$274,916,352	
1G	Commercial/Industrial Land	1,269.33	\$63,096,050	
1H	Total of Taxable Land	12,900.45	\$338,373,997	
1I	Tax Exempt and Non-Taxable Land	3,808.31	\$21,007,144	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$700,795,841	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$150,469,225	
2D	Discretionary Preservation Easements RSA 79-D	8	\$91,500	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$851,356,566	
2G	Tax Exempt and Non-Taxable Buildings	0	\$50,351,400	
Utilities & Timber			Valuation	
3A	Utilities		\$103,893,400	
3B	Other Utilities		\$79,300	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,293,703,263	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	2	\$84,549	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,293,618,714	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$75,000	2	\$150,000
13	Elderly Exemption RSA 72:39-a,b	\$0	36	\$6,066,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$143,000	6	\$858,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62	\$0	9	\$314,400
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$7,410,200
21A	Net Valuation			\$1,286,208,514
21B	Less TIF Retained Value			\$13,489,841
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,272,718,673
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,272,718,673
22	Less Utilities			\$103,893,400
23A	Net Valuation without Utilities			\$1,182,315,114
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,168,825,273



Utility Value Appraiser

Monica Hurley

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
CRP NH GARVINS FALLS LLC	\$0	\$13,494,000	\$0	\$0	\$13,494,000
GSP MERRIMACK LLC	\$0	\$13,943,500	\$0	\$0	\$13,943,500
NEW ENGLAND POWER COMPANY	\$0	\$3,900	\$0	\$0	\$3,900
PSNH DBA EVERSOURCE ENERGY		\$7,092,300		\$48,336,800	\$55,429,100
UNITIL ENERGY SYSTEMS INC	\$13,381,000	\$8,400	\$0	\$0	\$13,389,400
	<b>\$13,381,000</b>	<b>\$34,542,100</b>	<b>\$0</b>	<b>\$48,336,800</b>	<b>\$96,259,900</b>

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$6,251,200	\$0	\$0	\$0	\$6,251,200
	<b>\$6,251,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,251,200</b>

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY		\$15,400	\$0	\$380,900	\$396,300
PENNICHUCK EAST UTILITY INC	\$806,400	\$0	\$0	\$179,600	\$986,000
	<b>\$806,400</b>	<b>\$15,400</b>	<b>\$0</b>	<b>\$560,500</b>	<b>\$1,382,300</b>

Other Utility Company Name	Valuation
BELA BROOK WATER CO	\$54,500
EVERGREEN WATER CORP	\$24,800
	<b>\$79,300</b>



<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	299	\$149,000
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	18	\$72,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		<b>319</b>	<b>\$225,000</b>

#### Deaf & Disabled Exemption Report

<b>Deaf Income Limits</b>	
<b>Single</b>	\$0
<b>Married</b>	\$0

<b>Deaf Asset Limits</b>	
<b>Single</b>	\$0
<b>Married</b>	\$0

<b>Disabled Income Limits</b>	
<b>Single</b>	\$38,500
<b>Married</b>	\$50,000

<b>Disabled Asset Limits</b>	
<b>Single</b>	\$200,000
<b>Married</b>	\$200,000

#### Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

<b>Age</b>	<b>Number</b>
<b>65-74</b>	2
<b>75-79</b>	1
<b>80+</b>	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	5	\$122,000	\$610,000	\$610,000
<b>75-79</b>	8	\$153,000	\$1,224,000	\$1,224,000
<b>80+</b>	23	\$184,000	\$4,232,000	\$4,232,000
	<b>36</b>		<b>\$6,066,000</b>	<b>\$6,066,000</b>

<b>Income Limits</b>	
<b>Single</b>	\$38,500
<b>Married</b>	\$50,000

<b>Asset Limits</b>	
<b>Single</b>	\$200,000
<b>Married</b>	\$200,000

#### Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

#### Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

#### Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

#### Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

#### Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	237.64	\$83,467
Forest Land	3,115.16	\$241,472
Forest Land with Documented Stewardship	412.85	\$20,126
Unproductive Land	699.77	\$11,726
Wet Land	129.06	\$2,104
	<b>4,594.48</b>	<b>\$358,895</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	2,232.95
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	25.03
Total Number of Owners in Current Use	<b>Owners:</b>	169
Total Number of Parcels in Current Use	<b>Parcels:</b>	234

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$117,540
Conservation Allocation	<b>Percentage:</b>	100.00 %	<b>Dollar Amount:</b> \$117,540
Monies to Conservation Fund			\$117,540
Monies to General Fund			

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	
Parcels in Conservation Restriction	<b>Parcels:</b>	



**Discretionary Easements RSA 79-C** **Acres** **Owners** **Assessed Valuation**

**Taxation of Farm Structures and Land Under Farm Structures RSA 79-F**

**Number Granted** **Structures** **Acres** **Land Valuation** **Structure Valuation**

**Discretionary Preservation Easements RSA 79-D**

<b>Owners</b>	<b>Structures</b>	<b>Acres</b>	<b>Land Valuation</b>	<b>Structure Valuation</b>
6	8	0.35	\$2,700	\$91,500

<b>Map</b>	<b>Lot</b>	<b>Block</b>	<b>%</b>	<b>Description</b>
37	2	19	25	BARN 2STY/BSMNT
33	2	48	25	BARN 1 STY W/LOFT & BSMNT
44	2	64	25	BARN 2 STY W/BSMNT
39	2	66	5	BARN 1 STY W/BSMNT
39	2	125-T	25	BARN 1 STY W/LOFT & BSMNT
22	3	4-A	25	BARN 1 STY W/LOFT
22	3	4-A	25	WORKSHOP
22	3	4-A	25	BARN 1 STORY

<b>Tax Increment Financing District</b>	<b>Date</b>	<b>Original</b>	<b>Unretained</b>	<b>Retained</b>	<b>Current</b>
BOW BUSINESS CORRIDOR (3/14/2018)	3/14/2018	\$76,493,879		\$11,425,121	\$87,919,000
SOUTH BOW MIXED USE DISTRICT (3/12/2019)		\$14,679,753		\$2,064,720	\$16,744,473

<b>Revenues Received from Payments in Lieu of Tax</b>	<b>Revenue</b>	<b>Acres</b>
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$88.00	117.30
White Mountain National Forest only, account 3186		

<b>Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)</b>	<b>Amount</b>
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

<b>Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)</b>	<b>Amount</b>
<i>This municipality has no additional sources of PILTs.</i>	

**Notes**

CENTRAL RIVERS POWER AND GSP MERRIMACK ARE BOTH UNDER SETTLEMENT AGREEMENTS FOR 2019 - 2023. NO FORMULA CALCULATIONS WERE MADE FOR THESE VALUES.