



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	Chairman, 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
12 Blind Exemption RSA 72:37	\$75,000	2
13 Elderly Exemption RSA 72:39-a,b	\$0	36
14 Deaf Exemption RSA 72:38-b	\$0	0
15 Disabled Exemption RSA 72:37-b	\$143,000	6
16 Wood Heating Energy Systems Exemption RSA 72:70	\$0	9
17 Solar Energy Systems Exemption RSA 72:62	\$0	9
18 Wind Powered Energy Systems Exemption RSA 72:66	\$0	0
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0
19A Electric Energy Storage Systems RSA 72:85	\$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
	\$13,381,000	\$34,542,100	\$0	\$48,336,800	\$96,259,900

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

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
	\$806,400	\$15,400	\$0	\$560,500	\$1,382,300

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



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
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
		319	\$225,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$38,500
Married	\$50,000

Disabled Asset Limits	
Single	\$200,000
Married	\$200,000

Elderly Exemption Report

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

Age	Number
65-74	2
75-79	1
80+	0

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

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

Income Limits	
Single	\$38,500
Married	\$50,000

Asset Limits	
Single	\$200,000
Married	\$200,000

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

Granted/Acquired? No

Properties:

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

Granted/Acquired? No

Properties:

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

Granted/Acquired? No

Properties:

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

Granted/Acquired? 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/Acquired? 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
	4,594.48	\$358,895

Other Current Use Statistics

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

Land Use Change Tax

Gross Monies Received for Calendar Year		\$117,540
Conservation Allocation	Percentage: 100.00 %	Dollar Amount: \$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	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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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

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

Map	Lot	Block	%	Description
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

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
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		

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<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.