



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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>

Assessor		
Monica Hurley (Corcoran Consulting Associates)		

Municipal Officials		
Name	Position	Signature
Angela Brennan	Chair	
Eleana Colby	Vice-Chair	
Christopher Nicolopoulos	Member	
Ian Flanagan	Member	
Kip McDaniel	Member	

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

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,560.09	\$292,402	
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	\$8,800	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,061.75	\$403,956,194	
1G	Commercial/Industrial Land	1,332.24	\$104,547,702	
1H	Total of Taxable Land	12,954.43	\$508,805,098	
1I	Tax Exempt and Non-Taxable Land	3,889.40	\$31,719,678	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,183,666,650	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$215,038,350	
2D	Discretionary Preservation Easements RSA 79-D	8	\$88,000	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,398,793,000	
2G	Tax Exempt and Non-Taxable Buildings	0	\$73,162,200	
Utilities & Timber			Valuation	
3A	Utilities		\$165,593,700	
3B	Other Utilities		\$102,300	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,073,294,098	
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	\$118,700	
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		\$2,073,175,398	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$75,000	1	\$75,000
13	Elderly Exemption RSA 72:39-a,b	\$0	28	\$4,594,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$143,000	1	\$143,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	10	\$24,800
17	Solar Energy Systems Exemption RSA 72:62	\$0	27	\$1,173,100
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
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$6,009,900
21A	Net Valuation			\$2,067,165,498
21B	Less TIF Retained Value			\$104,329,081
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,962,836,417
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,962,836,417
22	Less Utilities			\$165,593,700
23A	Net Valuation without Utilities			\$1,901,571,798
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,797,242,717



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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	\$15,399,700	\$0	\$0	\$15,399,700
GSP MERRIMACK LLC	\$0	\$12,232,000	\$0	\$0	\$12,232,000
NEW ENGLAND POWER COMPANY	\$0	\$7,900	\$0	\$0	\$7,900
PSNH DBA EVERSOURCE ENERGY	\$19,462,600	\$12,374,100	\$0	\$80,118,700	\$111,955,400
UNITIL ENERGY SYSTEMS INC	\$18,868,800	\$25,200	\$0	\$0	\$18,894,000
	\$38,331,400	\$40,038,900	\$0	\$80,118,700	\$158,489,000

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,670,200	\$0	\$0	\$0	\$5,670,200
	\$5,670,200	\$0	\$0	\$0	\$5,670,200

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY	\$0	\$443,500	\$0	\$0	\$443,500
PENNICHUCK EAST UTILITY INC	\$991,000	\$0	\$0	\$0	\$991,000
	\$991,000	\$443,500	\$0	\$0	\$1,434,500

Other Utility Company Name	Valuation
EVERGREEN DRIVE WATER CORP	\$35,700
BELA BROOK WATER CO	\$66,600
	\$102,300



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	282	\$211,500
Surviving Spouse RSA 72:29-a	\$2,000	1	\$2,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	30	\$120,000
All Veterans Tax Credit RSA 72:28-b	\$750	26	\$19,500
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		339	\$353,000

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	1
75-79	0
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	7	\$122,000	\$854,000	\$854,000
75-79	4	\$153,000	\$612,000	\$612,000
80+	17	\$184,000	\$3,128,000	\$3,128,000
	28		\$4,594,000	\$4,594,000

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

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

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

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:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	240.80	\$72,299
Forest Land	3,248.70	\$194,657
Forest Land with Documented Stewardship	221.59	\$14,350
Unproductive Land	720.53	\$9,511
Wet Land	128.47	\$1,585
	4,560.09	\$292,402

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,244.30
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	20.04
Total Number of Owners in Current Use	Owners:	160
Total Number of Parcels in Current Use	Parcels:	216

Land Use Change Tax

Gross Monies Received for Calendar Year		\$148,850
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$148,850
Monies to General Fund		\$0

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:	



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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

Owners

Structures

Acres

Land Valuation

Structure Valuation

6

8

0.35

\$8,800

\$88,000

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

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
BOW BUSINESS CORRIDOR	4/1/2024	\$76,706,430		\$51,742,293	\$128,448,723
Note: TOWN VOTE 2024 ADDED 3 PARCELS TO THE ORIGINAL DISTRICT; TOWN VOTE APPROVED TO MODIFY THIS DISTRICT AND ORIGINAL VALUE USED FROM 2018 FOR THOSE ADDED PARCELS.					
SOUTH BOW MIXED USE DISTRICT	4/1/2024	\$94,305,674		\$52,586,788	\$146,892,462
Note: TOWN VOTE 2024 ADDED 86 PARCELS TO THE ORIGINAL DISTRICT; TOWN VOTE APPROVED TO MODIFY THIS DISTRICT AND ORIGINAL VALUE USED FROM 2019 FOR THOSE ADDED PARCELS.					

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	\$66.00	117.30
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

Amount

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

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

Amount

BOW SOLAR HOLDINGS, LLC	\$399
	\$399

Notes