



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 Nicolopoulos	Selectmen Chair	
Colleen Hunter	Selectmen Vice Chair	
Harold Judd	Selectmen Member	
Matthew Poulin	Selectmen Member	
Michael Wayne	Selectmen Member	

Preparer		
Name	Phone	Email
Monica Hurley	6035336689	mkchurley@comcast.net

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,690.24	\$356,595	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D	0.35	\$2,700	
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	6,822.36	\$248,531,924	
1G	Commercial/Industrial Land	961.24	\$52,245,950	
1H	Total of Taxable Land	12,474.19	\$301,137,169	
1I	Tax Exempt and Non-Taxable Land	3,786.16	\$18,406,224	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$588,950,091	
2B	Manufactured Housing RSA 674:31			
2C	Commercial/Industrial		\$120,910,975	
2D	Discretionary Preservation Easements RSA 79-D	8	\$105,600	
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$709,966,666	
2G	Tax Exempt and Non-Taxable Buildings		\$45,882,000	
Utilities & Timber			Valuation	
3A	Utilities		\$174,253,987	
3B	Other Utilities		\$79,300	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$1,185,437,122	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a			
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	2	\$84,549	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:1			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	1	\$14,175,000	
11	Modified Assessed Value of All Properties		\$1,171,177,573	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$75,000	2	\$150,000
13	Elderly Exemption RSA 72:39-a,b		40	\$6,219,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$143,000	4	\$572,000
16	Wood Heating Energy Systems Exemption RSA 72:70		9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62		8	\$245,500
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:2			
20	Total Dollar Amount of Exemptions			\$7,208,800
21A	Net Valuation			\$1,163,968,773
21B	Less TIF Retained Value			\$208,500
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,163,760,273
22	Less Utilities			\$160,078,987
23A	Net Valuation without Utilities			\$1,003,889,786
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,003,681,286



Utility Value Appraiser

CORCORAN CONSULTING ASSOCIATES

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

Electric Company Name	Valuation
GSP MERRIMACK LLC	\$68,853,587
NEW ENGLAND POWER COMPANY	\$3,900
PSNH (HYDRO ONLY)	\$18,113,100
PSNH DBA EVERSOURCE ENERGY	\$70,051,600
UNITIL ENERGY SYSTEMS INC	\$10,280,300
	\$167,302,487

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,797,000
	\$5,797,000

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

Water Company Name	Valuation
ABENAKI WATER COMPANY	\$335,500
PENNICHUCK EAST UTILITY INC	\$819,000
	\$1,154,500



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	309	\$154,250
Surviving Spouse RSA 72:29-a	\$2,000	3	\$6,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	10	\$20,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
		322	\$180,250

Deaf & Disabled Exemption Report			
Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$38,500	Single	\$200,000
Married	\$50,000	Married	\$200,000

Elderly Exemption Report																																									
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Has the municipality adopted Community Tax Relief Incentive? RSA 79-E
 Adopted? No Number of Structures: _____

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H
 Adopted? No Number of Properties: _____

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G
 Adopted? No Number of Properties: _____



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	247.64	\$74,759
Forest Land	3,181.22	\$245,981
Forest Land with Documented Stewardship	423.55	\$19,655
Unproductive Land	699.77	\$13,543
Wet Land	138.06	\$2,657
	4,690.24	\$356,595

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,079.16
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	17.81
Total Number of Owners in Current Use	Owners:	145
Total Number of Parcels in Current Use	Parcels:	223

Land Use Change Tax

Gross Monies Received for Calendar Year		\$104,860
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$104,860
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**

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

	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D

	Owners	Structures	Acres	Land Valuation	Structure Valuation
	6	8	0.35	\$2,700	\$105,600

Map	Lot	Block	%	Description
37	2	19	0	BARN 2 STY W/BSMNT
33	2	48	0	BARN 1 STY W/LOFT & BSMNT
44	2	64	0	BARN 2 STY W/BSMNT
39	2	66	0	BARN 1 STY W/LOFT & BSMNT
39	2	125-T	1	BARN 1 STY W/LOFT & BSMNT
22	3	4-A	0	BARN 1 STORY W/LOFT
22	3	4-A	0	WORKSHOP
22	3	4-A	0	BARN 1 STORY

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
BOW BUSINESS CORRIDOR	3/14/2018	\$76,493,879		\$208,500	\$76,702,379
<i>Note: NEW TIF FOR 2018</i>					

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	\$81.00	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

THERE ARE TWO SEPARATE OWNERS AS OF AUGUST 2018. HSE HYDRO NH HOOKSETT LLC PURCHASED 21-5-3 "SUBSTATION"; HSE HYDRO NH GARVINS FALLS LLC PURCHASED 21-5-3-A "HYDRO PLANT". YOUR OFFICE TOLD US TO PUT INTO THE UTILITY ELECTRIC AS PSNH (HYDRO ONLY). WE HAD TO COMBINE BOTH OWNERS INTO THE ONE PSNH HYDRO CHOICE AS SYSTEM WOULD NOT ALLOW TWO PSNH HYDRO SELECTIONS: