



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	Chairman	
Colleen S. Hunter	Vice Chair	
Harold Judd	Member	
Matthew Poulin	Member	
Michael Wayne	Member	

Preparer		
Name	Phone	Email
Monica Hurley	603-223-3975	mkchurley@comcast.net

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2019
MS-1

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	4,660.89	\$366,991
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	6,839.02	\$274,313,352
1G	Commercial/Industrial Land	959.27	\$62,979,150
1H	Total of Taxable Land	12,459.53	\$337,662,193
1I	Tax Exempt and Non-Taxable Land	3,802.24	\$21,095,544

Buildings Value Only		Structures	Valuation
2A	Residential	0	\$695,663,841
2B	Manufactured Housing RSA 674:31	0	\$0
2C	Commercial/Industrial	0	\$149,126,925
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	\$844,882,266
2G	Tax Exempt and Non-Taxable Buildings	0	\$51,079,100

Utilities & Timber		Valuation
3A	Utilities	\$111,978,705
3B	Other Utilities	\$79,300
4	Mature Wood and Timber RSA 79:5	\$0

5	Valuation before Exemption	\$1,294,602,464
----------	-----------------------------------	------------------------

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 Pollution Control Exemption RSA 72:12-a	0	\$0

11	Modified Assessed Value of All Properties	\$1,294,517,915
-----------	--	------------------------

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	39	\$6,054,300
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$143,000	5	\$715,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62	\$0	8	\$245,500
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

20	Total Dollar Amount of Exemptions	\$7,186,600
21A	Net Valuation	\$1,287,331,315
21B	Less TIF Retained Value	\$12,743,441
21C	Net Valuation Adjusted to Remove TIF Retained Value	\$1,274,587,874
21D	Less Commercial/Industrial Construction Exemption	\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$1,274,587,874
22	Less Utilities	\$111,978,705
23A	Net Valuation without Utilities	\$1,175,352,610
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$1,162,609,169



Utility Value Appraiser

Corcoran Consulting Associates

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

Electric Company Name	Valuation
CRP NH GARVINS FALLS LLC	\$13,750,000
GSP MERRIMACK LLC	\$23,947,005
NEW ENGLAND POWER COMPANY	\$3,900
PSNH DBA EVERSOURCE ENERGY	\$56,146,400
UNITIL ENERGY SYSTEMS INC	\$11,208,400
	\$105,055,705

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,730,900
	\$5,730,900

Water Company Name	Valuation
ABENAKI WATER COMPANY	\$335,500
PENNICHUCK EAST UTILITY INC	\$856,600
	\$1,192,100

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



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	309	\$154,000
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	15	\$60,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c			
		326	\$218,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

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+	1

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	6	\$117,000	\$702,000	\$702,000
75-79	8	\$143,000	\$1,144,000	\$1,127,300
80+	25	\$169,000	\$4,225,000	\$4,225,000
	39		\$6,071,000	\$6,054,300

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/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	247.64	\$87,465
Forest Land	3,164.35	\$245,572
Forest Land with Documented Stewardship	420.07	\$20,025
Unproductive Land	699.77	\$11,726
Wet Land	129.06	\$2,203
	4,660.89	\$366,991

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,282.70
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	41.69
Total Number of Owners in Current Use	Owners:	151
Total Number of Parcels in Current Use	Parcels:	216

Land Use Change Tax

Gross Monies Received for Calendar Year			\$115,430
Conservation Allocation	Percentage:	100.00 %	Dollar Amount:
Monies to Conservation Fund			\$115,430
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**

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 W/ 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/LOFT & 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 STY

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
BOW BUSINESS CORRIDOR (3/14/2018)	3/14/2018	\$76,493,879		\$10,425,921	\$86,919,800
SOUTH BOW MIXED USE DISTRICT	3/12/2019	\$14,679,753		\$2,317,520	\$16,997,273

Note: NEW TIF DISTRICT ADOPTED FOR 2019 TAX YEAR.

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	\$85.00	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

TOWN OF BOW COMPLETED A FULL REVALUATION FOR THE 2019 TAX YEAR. NO AIR POLLUTION CONTROL EXEMPTION FOR 2019 AS TOWN HAS ENTERED INTO A SETTLEMENT AGREEMENT WITH GSP MERRIMACK LLC WITH A STRAIGHT VALUE AND NO APC.