



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
Bruce Marshall	Chairman	
Michael Wayne	Vice Chairman	
Christopher Nicolopoulos	Member	
Matthew Poulin	Member	
Angela Brennan	Member	

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

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2022
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,552.44	\$310,382	
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	7,054.90	\$277,177,103	
1G	Commercial/Industrial Land	1,325.24	\$63,389,050	
1H	Total of Taxable Land	12,932.93	\$340,879,235	
1I	Tax Exempt and Non-Taxable Land	3,888.49	\$20,816,379	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$723,065,941	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$151,960,131	
2D	Discretionary Preservation Easements RSA 79-D	8	\$91,600	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$875,117,672	
2G	Tax Exempt and Non-Taxable Buildings	0	\$51,196,200	
Utilities & Timber			Valuation	
3A	Utilities		\$103,911,073	
3B	Other Utilities		\$79,300	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,319,987,280	
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		\$1,319,902,731	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	31	\$5,146,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	5	\$643,500
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62	\$0	10	\$346,500
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
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			\$6,157,800
21A	Net Valuation			\$1,313,744,931
21B	Less TIF Retained Value			\$13,776,454
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,299,968,477
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,299,968,477
22	Less Utilities			\$103,911,073
23A	Net Valuation without Utilities			\$1,209,833,858
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,196,057,404



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	\$12,744,000	\$0	\$0	\$12,744,000
GSP MERRIMACK LLC	\$0	\$8,868,582	\$0	\$0	\$8,868,582
NEW ENGLAND POWER COMPANY	\$0	\$3,900	\$0	\$0	\$3,900
PSNH DBA EVERSOURCE ENERGY	\$0	\$7,107,600	\$0	\$54,988,400	\$62,096,000
UNITIL ENERGY SYSTEMS INC	\$13,873,597	\$6,846	\$0	\$0	\$13,880,443
	\$13,873,597	\$28,730,928	\$0	\$54,988,400	\$97,592,925

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,181,048	\$0	\$0	\$0	\$5,181,048
	\$5,181,048	\$0	\$0	\$0	\$5,181,048

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY	\$380,900	\$15,400	\$0	\$0	\$396,300
PENNICHUCK EAST UTILITY INC	\$740,800	\$0	\$0	\$0	\$740,800
	\$1,121,700	\$15,400	\$0	\$0	\$1,137,100

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



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	283	\$141,500
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	24	\$96,000
All Veterans Tax Credit RSA 72:28-b	\$500	13	\$6,500
Combat Service Tax Credit RSA 72:28-c			
		322	\$248,000

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single		Single	
Married		Married	

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	6	\$122,000	\$732,000	\$732,000
75-79	6	\$153,000	\$918,000	\$918,000
80+	19	\$184,000	\$3,496,000	\$3,496,000
	31		\$5,146,000	\$5,146,000

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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	248.30	\$66,323
Forest Land	3,250.60	\$216,709
Forest Land with Documented Stewardship	221.59	\$14,364
Unproductive Land	703.48	\$10,711
Wet Land	128.47	\$2,275
	4,552.44	\$310,382

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	1,764.35
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	69.87
Total Number of Owners in Current Use	Owners:	160
Total Number of Parcels in Current Use	Parcels:	206

Land Use Change Tax

Gross Monies Received for Calendar Year		\$149,440
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$149,440
Monies to Conservation Fund		\$149,440
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
0	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
6	8	0.35	\$2,700	\$91,600

Map	Lot	Block	%	Description
37	2	19	25	BARN 2 STORY W/BASEMENT
33	2	48	25	BARN 1 STORY W/LOFT & BSMT
44	2	64	25	BARN 2 STORY W/BSMNT
39	2	66	5	BARN 1 STORY W/BSMNT
39	2	125-T	25	BARN 1 STORY W/LOFT & BSMNT
22	3	4-A	25	BARN 1 STORY 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	\$0	\$11,570,240	\$88,064,119
SOUTH BOW MIXED USE DISTRICT (3/12/2019)	3/12/2019	\$14,679,753	\$0	\$2,206,214	\$16,885,967

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	\$84.00	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
<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 RIVER POWE AND GSP MERRIMACK ARE BOTH UNDER SETTLEMENT AGREEMENTS FOR 2019-2023. NO FORMULA CALCULATIONS MADE FOR "FORMULA DISTRIBUTION" ASSETS. FEE LAND AND NON FORMULA ARE ADDITIONALLY INCLUDED.