



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 Official		
Name	Position	Signature

Preparer		
Name	Phone	Email

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,463.11	\$342,451	
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	7,106.35	\$276,363,352	
1G	Commercial/Industrial Land	1,255.93	\$62,671,150	
1H	Total of Taxable Land	12,825.74	\$339,379,653	
1I	Tax Exempt and Non-Taxable Land	3,876.55	\$21,113,762	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$710,568,741	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$152,130,625	
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	\$862,790,966	
2G	Tax Exempt and Non-Taxable Buildings	0	\$51,127,900	
Utilities & Timber			Valuation	
3A	Utilities		\$100,547,100	
3B	Other Utilities		\$79,300	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,302,797,019	
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		\$1,302,712,470	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	1	\$75,000
13	Elderly Exemption RSA 72:39-a,b	\$0	36	\$6,049,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	6	\$858,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62	\$0	9	\$314,400
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			\$7,318,200
21A	Net Valuation			\$1,295,394,270
21B	Less TIF Retained Value			\$13,852,453
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,281,541,817
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,281,541,817
22	Less Utilities			\$100,547,100
23A	Net Valuation without Utilities			\$1,194,847,170
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,180,994,717



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	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
CRP NH GARVINS FALLS LLC		\$12,744,000			\$12,744,000
GSP MERRIMACK LLC		\$8,864,200			\$8,864,200
NEW ENGLAND POWER COMPANY		\$3,900			\$3,900
PSNH DBA EVERSOURCE ENERGY		\$7,097,600		\$51,627,500	\$58,725,100
UNITIL ENERGY SYSTEMS INC	\$13,047,200	\$8,400			\$13,055,600
	\$13,047,200	\$28,718,100		\$51,627,500	\$93,392,800

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,940,600				\$5,940,600
	\$5,940,600				\$5,940,600

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY		\$15,400		\$380,900	\$396,300
PENNICHUCK EAST UTILITY INC	\$817,400				\$817,400
	\$817,400	\$15,400		\$380,900	\$1,213,700

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	290	\$145,000
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	21	\$84,000
All Veterans Tax Credit RSA 72:28-b	\$500	9	\$4,500
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		322	\$237,500

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	6	\$122,000	\$732,000	\$732,000
75-79	5	\$153,000	\$765,000	\$765,000
80+	25	\$184,000	\$4,600,000	\$4,552,000
	36		\$6,097,000	\$6,049,000

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	237.64	\$64,372
Forest Land	3,167.08	\$246,123
Forest Land with Documented Stewardship	238.01	\$14,603
Unproductive Land	685.02	\$14,580
Wet Land	135.36	\$2,773
	4,463.11	\$342,451

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,171.24
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	96.48
Total Number of Owners in Current Use	Owners:	150
Total Number of Parcels in Current Use	Parcels:	201

Land Use Change Tax

Gross Monies Received for Calendar Year		\$112,730
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$112,730
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:	



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	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 2STY W/BSMNT
33	2	48	25	BARN 1STY W/LOFT & BSMNT
44	2	64	25	BARN 2STY W/BSMNT
39	2	66	5	BARN 1STY W/BSMNT
39	2	125-T	25	BARN 1STY 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	\$76,493,879		\$11,646,239	\$88,140,118
SOUTH BOW MIXED USE DISTRICT	3/12/2019	\$14,679,753		\$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	\$88.00	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 RIVERS POWER 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.