



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
MICHAEL WAYNE	CHAIRMAN	
CHRISTOPHER NICOLOPOULOS	VICE CHAIRMAN	
MATTHEW POULIN	MEMBER	
ANGELA BRENNAN	MEMBER	
ELEANA COLBY	MEMBER	

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

Preparer's Signature



Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	4,462.71	\$297,191
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	7,055.89	\$277,856,429
1G	Commercial/Industrial Land	1,331.18	\$63,215,650
1H	Total of Taxable Land	12,850.13	\$341,371,970
1I	Tax Exempt and Non-Taxable Land	3,888.63	\$20,823,078
Buildings Value Only		Structures	Valuation
2A	Residential	0	\$731,214,775
2B	Manufactured Housing RSA 674:31	0	\$0
2C	Commercial/Industrial	0	\$151,742,204
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	\$883,048,579
2G	Tax Exempt and Non-Taxable Buildings	0	\$51,542,800
Utilities & Timber		Valuation	
3A	Utilities	\$104,661,856	
3B	Other Utilities	\$79,300	
4	Mature Wood and Timber RSA 79:5	\$0	
5	Valuation before Exemption	\$1,329,161,705	
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	\$1,329,077,156	
Optional Exemptions		Amount Per	Total
12	Blind Exemption RSA 72:37	\$75,000	1
13	Elderly Exemption RSA 72:39-a,b	\$0	29
14	Deaf Exemption RSA 72:38-b	\$0	0
15	Disabled Exemption RSA 72:37-b	\$143,000	5
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	10
17	Solar Energy Systems Exemption RSA 72:62	\$0	17
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0
20	Total Dollar Amount of Exemptions	\$6,113,500	
21A	Net Valuation	\$1,322,963,656	
21B	Less TIF Retained Value	\$12,395,156	
21C	Net Valuation Adjusted to Remove TIF Retained Value	\$1,310,568,500	
21D	Less Commercial/Industrial Construction Exemption	\$0	
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$1,310,568,500	
22	Less Utilities	\$104,661,856	
23A	Net Valuation without Utilities	\$1,218,301,800	
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$1,205,906,644	



Utility Value Appraiser

MONICA HURLEY, 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	\$0	\$12,744,000	\$0	\$0	\$12,774,000
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	\$59,079,585	\$7,159,818	\$0	\$0	\$66,239,403
UNITIL ENERGY SYSTEMS INC	\$11,736,713	\$5,678	\$0	\$0	\$11,742,391
	\$70,816,298	\$28,781,978	\$0	\$0	\$99,628,276

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,013,700	\$0	\$0	\$0	\$4,013,700
	\$4,013,700	\$0	\$0	\$0	\$4,013,700

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ABENAKI WATER COMPANY	\$380,900	\$15,400	\$0	\$0	\$396,300
PENNICHUCK EAST UTILITY INC	\$623,580	\$0	\$0	\$0	\$623,580
	\$1,004,480	\$15,400	\$0	\$0	\$1,019,880

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



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	278	\$208,500
Surviving Spouse RSA 72:29-a	\$2,000	1	\$2,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	25	\$100,000
All Veterans Tax Credit RSA 72:28-b	\$750	20	\$15,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		324	\$325,500

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	0
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	6	\$153,000	\$918,000	\$918,000
80+	17	\$184,000	\$3,128,000	\$3,128,000
	29		\$4,778,000	\$4,778,000

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/Acquired? No

Properties:

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

Granted/Acquired? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Acquired? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Acquired? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Acquired? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Acquired? 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/Acquired? 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	234.14	\$69,898
Forest Land	3,163.98	\$201,880
Forest Land with Documented Stewardship	221.59	\$14,350
Unproductive Land	715.53	\$9,479
Wet Land	127.47	\$1,584
	4,462.71	\$297,191

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,179.41
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	17.30
Total Number of Owners in Current Use	Owners:	148
Total Number of Parcels in Current Use	Parcels:	192

Land Use Change Tax

Gross Monies Received for Calendar Year		\$82,080
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$82,080
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 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
39	2	125-T	25	BARN 1 STORY W/LOFT & 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

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
BOW BUSINESS CORRIDOR	3/14/2018	\$76,493,879		\$10,188,867	\$86,682,746
<i>Note: Loss in value due to abatement of hotel in BBC for 2022.</i>					
SOUTH BOW MIXED USE DISTRICT	3/12/2019	\$14,679,753		\$2,206,289	\$16,886,042

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	\$77.00	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>	

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