



**New Hampshire**  
Department of  
Revenue Administration

**2025 (Filer)**  
**MS-1**

**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/>

Whitney Consulting Group

Name	Signature	Position
Angela Brennan		Vice Chairperson
Christopher Nicolopoulos		Board Member
Eleana Colby		Board Member
Ian Flanagan		Board Member
Kip McDaniel		Chairperson

Name	Phone	Email
Stephan Hamilton	603-223-3975	

10/14/25



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**Land Value Only**

		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	4,539.51	\$291,941
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	\$8,800
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	6,810.85	\$405,523,397
1G	Commercial/Industrial Land	1,336.40	\$104,806,202
<b>1H</b>	<b>Total of Taxable Land</b>	<b>12,687.11</b>	<b>\$510,630,340</b>
1I	Tax Exempt and Non-Taxable Land	3,889.40	\$31,719,678

**Buildings Value Only**

		<b>Structures</b>	<b>Valuation</b>
2A	Residential	0	\$1,198,588,150
2B	Manufactured Housing RSA 674:31	0	\$0
2C	Commercial/Industrial	0	\$217,654,550
2D	Discretionary Preservation Easements RSA 79-D	8	\$88,000
2E	Taxation of Farm Structures RSA 79-F	0	\$0
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,416,330,700</b>
2G	Tax Exempt and Non-Taxable Buildings	0	\$73,246,100

**Utilities & Timber**

		<b>Valuation</b>
3A	Utilities	\$184,119,684
3B	Other Utilities	\$102,586
4	Mature Wood and Timber RSA 79:5	\$0
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$2,111,183,310</b>

**Exemptions**

		<b>Total Granted</b>	<b>Valuation</b>
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	3	\$261,700
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
<b>11</b>	<b>Modified Assessed Value of All Properties</b>	<b>0</b>	<b>\$2,110,921,610</b>

**Optional Exemptions**

		<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$75,000	1	\$75,000
13	Elderly Exemption RSA 72:39-a,b		26	\$4,206,260
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$143,000	3	\$261,700
16	Wood Heating Energy Systems Exemption RSA 72:70		9	\$21,800
17	Solar Energy Systems Exemption RSA 72:62		154	\$7,172,500
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** **\$11,737,260**

**21A Net Valuation** **\$2,099,184,350**

**21B Less TIF Retained Value** **\$105,078,881**

**21C Net Valuation Adjusted to Remove TIF Retained Value** **\$1,994,105,469**

**21D Less Commercial/Industrial Construction Exemption** **\$0**

**21E Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction** **\$1,994,105,469**

**22 Less Utilities** **\$184,119,684**

**23A Net Valuation without Utilities** **\$1,915,064,666**

**23B Net Valuation without Utilities, Adjusted to Remove TIF Retained Value** **\$1,809,985,785**



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**Utility Value Appraiser**

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

<b>Electric Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
CRP NH GARVINS FALLS LLC	\$15,277,200	\$0	\$0	\$15,277,200
GSP MERRIMACK LLC	\$12,241,600	\$0	\$0	\$12,241,600
NEW ENGLAND POWER COMPANY	\$33,100	\$0	\$0	\$33,100
PSNH DBA EVERSOURCE ENERGY	\$19,665,050	\$0	\$110,604,424	\$130,269,474
UNITIL ENERGY SYSTEMS INC	\$18,966,118	\$0	\$212,752	\$19,178,870
	<b>\$66,183,068</b>	<b>\$0</b>	<b>\$110,817,176</b>	<b>\$177,000,244</b>
<b>Gas Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,798,800	\$0	\$0	\$5,798,800
	<b>\$5,798,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,798,800</b>
<b>Water Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
ABENAKI WATER COMPANY	\$393,140	\$0	\$0	\$393,140
PENNICHUCK EAST UTILITY INC	\$927,500	\$0	\$0	\$927,500
	<b>\$1,320,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,320,640</b>
<b>Other Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
BELA BROOK WATER CO	\$0	\$0	\$0	\$66,600
EVERGREEN DRIVE WATER CORP	\$0	\$0	\$0	\$35,986
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,586</b>



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**Veteran's Tax Credits**

	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veteran's Tax Credit (RSA 72:28)	\$750	275	\$198,750
Surviving Spouse (RSA 72:29-a)	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total (RSA 72:35)	\$4,000	25	\$100,000
All Veteran's Tax Credit (RSA 72:28-b)	\$750	36	\$27,000
Combat Service Tax Credit (RSA 72:28-c) RSA 72:28-c	\$0	0	\$0
		<b>338</b>	<b>\$329,750</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
<b>Single</b>	\$0
<b>Married</b>	\$0
<b>Disabled Income Limits</b>	
<b>Single</b>	\$38,500
<b>Married</b>	\$50,000

<b>Deaf Asset Limits</b>	
<b>Single</b>	\$0
<b>Married</b>	\$0
<b>Disabled Asset Limits</b>	
<b>Single</b>	\$200,000
<b>Married</b>	\$200,000

**Elderly Exemption Report**

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	<b>7</b>	<b>\$122,000</b>	<b>\$854,000</b>	<b>\$772,260</b>
<b>75-79</b>	<b>2</b>	<b>\$153,000</b>	<b>\$306,000</b>	<b>\$306,000</b>
<b>80+</b>	<b>17</b>	<b>\$184,000</b>	<b>\$3,128,000</b>	<b>\$3,128,000</b>
	<b>26</b>		<b>\$4,288,000</b>	<b>\$4,206,260</b>

<b>Income Limits</b>		<b>Asset Limits</b>	
<b>Single</b>	\$38,500	<b>Single</b>	\$200,000
<b>Married</b>	\$50,000	<b>Married</b>	\$200,000

**Has the municipality adopted an exemption for Electric Energy Systems?  
RSA 72:85**

**No**

If Yes, Enter the number of properties that get incentives.

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

**No**

If Yes, Enter the number of properties that get incentives.

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

**No**

If Yes, Enter the number of structures that get incentives.

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

**No**

If Yes, Enter the number of properties that get incentives.

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

**No**

If Yes, Enter the number of properties that get incentives.

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

**No**

If Yes, Enter the number of properties that get incentives.

If Yes, Enter the percent of assessed value attributable to new construction to be exempted

If Yes, Enter the total exemption granted



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**Has the municipality granted any credits under the low-income housing tax credit tax program? RSA 75:1-a**

**No**

If Yes, Enter the number of properties that get incentives.

If Yes, Enter the assessed value prior to effective date of RSA 75:1-a

If Yes, Enter the current assessed value



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**Current Use RSA 79-A**

	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	240.80	\$68,675
Forest Land	3,229.82	\$197,925
Forest Land with Documented Stewardship	221.59	\$14,350
Unproductive Land	715.53	\$9,385
Wet Land	131.77	\$1,606
	<b>4,539.51</b>	<b>\$291,941</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	2,148.24
Total Number of Acres Removed During Current Tax Year	<b>Acres:</b>	23.88
Total Number of Owners	<b>Owners:</b>	153
Total Number of Parcels	<b>Parcels:</b>	229

**Land Use Change Tax**

Gross Monies Received for Calendar Year	<b>Percentage:</b>	<b>Dollar Amount:</b>
Conservation Allocation	100	\$161,887
Monies to Conservation Fund		\$161,887
Monies to General Fund		\$0

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
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
	<b>0.00</b>	<b>\$0</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed During Current Tax Year	<b>Acres:</b>	0.00
Total Number of Owners	<b>Owners:</b>	0
Total Number of Parcels	<b>Parcels:</b>	0



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**Discretionary Easements RSA 79-C**

Description	Acres	Owners	Assessed Value Land
	0.00	0	\$0

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

Number	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

**Discretionary Preservation Easements RSA 79-D**

Owners	Structures	Acres	Assessed Value Land	Assessed Value Structures
6	8	0.35	\$8,800	\$88,000

Map	Lot	Block	%	Description
44	64	2	25	BARN 2 STORY W/BASEMENT
39	125-1	2	25	BARN 1 STORY W/LOFT & BASEMENT
39	66	2	5	BARN 1 STORY W/BASEMENT
37	19	2	25	BARN 2 STORY W/BASEMENT
33	48	2	25	BARN 1 STORY W/LOFT & BASEMENT
22	4-A	3	25	BARN 1 STORY W/LOFT
22	4-A	3	25	WORKSHOP
22	4-A	3	25	BARN 1 STORY

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
BOW BUSINESS CORRIDOR	3/14/2018	\$76,706,430	\$0	\$52,454,193	\$129,160,623
SOUTH BOW MIXED USE	3/12/2019	\$94,305,674	\$0	\$52,624,688	\$146,930,362

Revenues Received from Payments in Lieu of Tax	Revenue	Acres

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount	Amount
	\$0

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186) Amount	Amount
BOW SOLAR HOLDINGS, LLC	\$848

Do you use the PA-28 form for the upcoming year?	No

If yes, how many?