



**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	
 Signature		10/14/25



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Land Value Only	Acres	Valuation
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
1H Total of Taxable Land	12,687.11	\$510,630,340
1I Tax Exempt and Non-Taxable Land	3,889.40	\$31,719,678

Buildings Value Only	Structures	Valuation
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
2F Total of Taxable Buildings	0	\$1,416,330,700
2G Tax Exempt and Non-Taxable Buildings	0	\$73,246,100

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

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	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
11 Modified Assessed Value of All Properties	0	\$2,110,921,610

Optional Exemptions	Amount Per	Total Granted	Valuation
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.

Electric Company Name	Distribution	Generation	Transmission	Valuation
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
	\$66,183,068	\$0	\$110,817,176	\$177,000,244

Gas Company Name	Distribution	Generation	Transmission	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,798,800	\$0	\$0	\$5,798,800
	\$5,798,800	\$0	\$0	\$5,798,800

Water Company Name	Distribution	Generation	Transmission	Valuation
ABENAKI WATER COMPANY	\$393,140	\$0	\$0	\$393,140
PENNICHUCK EAST UTILITY INC	\$927,500	\$0	\$0	\$927,500
	\$1,320,640	\$0	\$0	\$1,320,640

Other Company Name	Distribution	Generation	Transmission	Valuation
BELA BROOK WATER CO	\$0	\$0	\$0	\$66,600
EVERGREEN DRIVE WATER CORP	\$0	\$0	\$0	\$35,986
	\$0	\$0	\$0	\$102,586



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Veteran's Tax Credits

	Limits	Number	Est. Tax Credits
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
		338	\$329,750

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

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	7	\$122,000	\$854,000	\$772,260
75-79	2	\$153,000	\$306,000	\$306,000
80+	17	\$184,000	\$3,128,000	\$3,128,000
	26		\$4,288,000	\$4,206,260

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

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

	Total Acres	Valuation
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
	4,539.51	\$291,941

Other Current Use Statistics

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

Land Use Change Tax

Gross Monies Received for Calendar Year		\$161,887
Conservation Allocation	Percentage: 100	Dollar Amount:
Monies to Conservation Fund		\$161,887
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 During Current Tax Year	Acres:	0.00
Total Number of Owners	Owners:	0
Total Number of Parcels	Parcels:	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-T	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
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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
BOW SOLAR HOLDINGS, LLC	\$848
	\$848

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

If yes, how many?