

SECTION 1
Letter of Transmittal

January 8, 2018

Board of Assessors
Municipality of Concord
41 Green Street.
Concord, NH 03301

LETTER OF TRANSMITTAL

Dear Municipal Officials:

The following report is intended to document the entire process associated with the data collection, review, analysis and reporting necessary to render a credible opinion of value(s) of all property within the City of Concord in accordance with RSA 21-J:14-b, and “Standard 6” of the Uniform Standards of Professional Appraisal Practice (USPAP, 2016-2017).

The Intended Use of this Report: is to provide a basis for the revaluation of all residential, commercial, and industrial real property in the City of Concord, N.H. as required by the In-House Work Plan. A copy of this work plan is contained in Appendix “A”.

The Intended Client of This Report: the Board of Assessors and the assessing employees of the City of Concord, N.H.

Other Users of This Report: include the general public, property owners, municipal officials, the Assessing Standards Board (ASB), and the Department of Revenue Administration (DRA).

The Date of Value Utilized in this Report: is April 1, 2017, as required by RSA 74:1 and RSA 76:2.

Type and Definition of Value Utilized in this Report: The type of value expressed in this report is “market” value, and is defined in RSA 75:1 as: “the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor”.

An expanded definition of “Market Value” as defined within the NH Department of Revenue, Property Appraisal Division’s “600 Rules”, establishes the market value of a property must meet the following criteria:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;
- (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) Assumes an arm’s length transaction in the open market;
- (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and
- (g) Recognizes both the present use and the potential use of the property. The term includes “full and true value.” (NH Department of Revenue, Property Appraisal Division, “600 Rules”; Rev 601.32.)

Identification of the Property Rights Assessed in this Report: The type of property rights is “fee simple”. Fee Simple Estate is defined as:

"Absolute ownership unencumbered by any other interest or estate; subject only to the limitations imposed by the government powers of taxation, eminent domain, police power, and escheat (the right of government to take title to property when there are no apparent heirs)." ² (The Dictionary of Real Estate Appraisal, Third Edition, 1993, Page 140.)

Extent of Property Inspections: As required by the City’s in-house work plan, properties throughout the City of Concord are continuously inspected as a result of on-going neighborhood inspections, building permits, abatement applications, owner’s requests, and sale qualifications. These inspections generally involve complete inspections of both the interiors and exteriors conducted in the presence of the property owner or the property owner’s representative. Exterior and interior inspections did not occur if the property owner did not respond to requests for inspection such as a letter, a door card knocker, or refused to allow an inspection.

If No Physical Inspections, An Explanation For This Decision: Not applicable. See above.

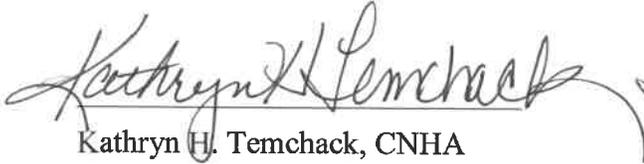
Certification of Value:

The undersigned certifies that, to the best of my knowledge and belief:

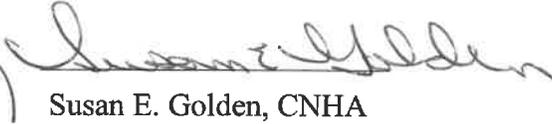
- 1) The statements of fact contained in this report are true and correct.
- 2) The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions and conclusions.
- 3) I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- 4) I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- 5) My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- 6) My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- 7) The analyses, opinions and conclusions were developed, and this report has been prepared in conformity with "Standard 6" of the Uniform Standards of Professional Appraisal Practice (USPAP, 2016-2017).
- 8) I, Kathryn H. Temchack *have not* made personal inspections of the properties, that are the subject of this report, that were involved in on-going neighborhood inspections, sale verifications, building permits, at the owner's requests, and abatement requests. The Assessing Office has not made a personal inspection of all the properties that are the subject of this report. Those individuals, and/or anyone providing significant mass appraisal assistance to the individual signing this report, are identified in Appendix "B", at the back of this report.
- 9) I, Susan E. Golden have made personal inspections of the commercial properties that are the subject of this report, that were involved in on-going neighborhood inspections, sale verifications, building permits, at the owner's requests, and abatement requests. The Assessing Office has not made a personal inspection of all the properties that are the subject of this report. Those individuals, and/or anyone providing significant mass appraisal assistance to the individual signing this report, are identified in Appendix "B", at the back of this report.
- 10) My opinion of the market values, pursuant to RSA 75:1, and the NH Department of Revenue, Property Appraisal Division "600" Rules, Rev. 601.32, for the assessed properties identified in Section I of this report, as of April 1, 2017, are indicated in the City of Concord's Vision Property CAMA System and may be

viewed online or via a printed property assessment card available in the City of Concord Assessor's Office.

- 11) A copy of the final MS-1 submission to the Department of Revenue for the 2017 tax rate setting and the City of Concord's Vision Property CAMA printouts with the cumulative final values of all property in the City with individual totals for the Merrimack Valley School District and Concord School District are provided.



Kathryn H. Temchack, CNHA
Director of Real Estate Assessments
City Of Concord, N.H.



Susan E. Golden, CNHA
Deputy Assessor
City of Concord, N.H.

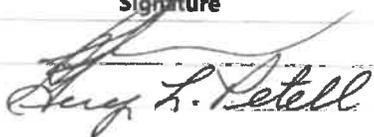


Concord
Summary Inventory of Valuation

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		
Kathryn Temchack (City of Concord, Assessing Department)		
Municipal Officials		
Name	Position	Signature
George Hildum III	Board of Assessors	
Guy Petell	Board of Assessors	
Preparer		
Name	Phone	Email
Kathryn Temchack	225-8550	ktemchack@concordnh.gov
 Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2017
MS-1

<u>Land Value Only</u>	<u>Acres</u>	<u>Valuation</u>
1A Current Use RSA 79-A	15,623.38	\$1,828,324
1B Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C Discretionary Easements RSA 79-C		
1D Discretionary Preservation Easements RSA 79-D	54.00	\$13,868
1E Taxation of Land Under Farm Structures RSA 79-F		
1F Residential Land	8,268.00	\$714,561,032
1G Commercial/Industrial Land	5,995.00	\$477,348,100
1H Total of Taxable Land	29,940.38	\$1,193,751,324
1I Tax Exempt and Non-Taxable Land	10,537.00	\$318,096,800

<u>Buildings Value Only</u>	<u>Structures</u>	<u>Valuation</u>
2A Residential		\$1,584,071,000
2B Manufactured Housing RSA 674:31		\$40,504,375
2C Commercial/Industrial		\$1,054,446,790
2D Discretionary Preservation Easements RSA 79-D	10	\$50,200
2E Taxation of Farm Structures RSA 79-F		
2F Total of Taxable Buildings		\$2,679,072,365
2G Tax Exempt and Non-Taxable Buildings		\$1,210,828,500

<u>Utilities & Timber</u>	<u>Valuation</u>
3A Utilities	\$188,082,990
3B Other Utilities	\$0
4 Mature Wood and Timber RSA 79:5	

5 Valuation before Exemption **\$4,060,906,679**

<u>Exemptions</u>	<u>Total Granted</u>	<u>Valuation</u>
6 Certain Disabled Veterans RSA 72:36-a		
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	3	\$104,100
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a	1	\$5,100,000

11 Modified Assessed Value of All Properties **\$4,055,552,579**

<u>Optional Exemptions</u>	<u>Amount Per</u>	<u>Total Granted</u>	<u>Valuation</u>
12 Blind Exemption RSA 72:37	\$120,234	31	\$3,395,518
13 Elderly Exemption RSA 72:39-a,b		216	\$21,926,408
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b			
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62			
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			

20 Total Dollar Amount of Exemptions	\$25,321,926
21 Net Valuation	\$4,030,230,653
22 Less Utilities	\$182,982,990
23 Net Valuation without Utilities	\$3,847,247,663



Utility Value Appraiser

DRA, George Sansoucy, Kathy Temchack

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

Electric Company Name	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP	\$769,100
NEW ENGLAND POWER COMPANY	\$137,600
PSNH DBA EVERSOURCE ENERGY	\$40,966,400
UNITIL ENERGY SYSTEMS INC	\$61,257,090
WHEELABRATOR CONCORD COMPANY LP	\$35,000,000
	\$138,130,190

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$49,136,000
TENNESSEE GAS PIPELINE COMPANY	\$816,800
	\$49,952,800



New Hampshire
 Department of
 Revenue Administration

2017
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	974	\$145,400
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	61	\$122,000
All Veterans Tax Credit RSA 72:28-b			
		1035	\$267,400

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	13
75-79	8
80+	8

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	58	\$72,818	\$4,223,444	\$3,178,012
75-79	54	\$118,420	\$6,394,680	\$4,480,040
80+	104	\$202,124	\$21,020,896	\$14,268,356
	216		\$31,639,020	\$21,926,408

Income Limits	
Single	\$33,400
Married	\$45,800

Asset Limits	
Single	\$90,000
Married	\$90,000

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

Adopted? Yes

Number of Structures: 2

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

Adopted? No

Number of Properties:

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

Adopted? No

Number of Properties:



<u>Current Use RSA 79-A</u>	<u>Total Acres</u>	<u>Valuation</u>
Farm Land	2,561.59	\$933,824
Forest Land	9,259.97	\$692,950
Forest Land with Documented Stewardship	2,916.69	\$184,500
Unproductive Land		
Wet Land	885.13	\$17,050
	15,623.38	\$1,828,324

<u>Other Current Use Statistics</u>		
Total Number of Acres Receiving 20% Rec. Adjustment	<u>Acres:</u>	4,767.21
Total Number of Acres Removed from Current Use During Current Tax Year	<u>Acres:</u>	5.93
Total Number of Owners in Current Use	<u>Owners:</u>	303
Total Number of Parcels in Current Use	<u>Parcels:</u>	476

<u>Land Use Change Tax</u>		
Gross Monies Received for Calendar Year		\$255,990
Conservation Allocation	<u>Percentage:</u> 50.00%	<u>Dollar Amount:</u>
Monies to Conservation Fund		\$127,995
Monies to General Fund		\$127,995

<u>Conservation Restriction Assessment Report RSA 79-B</u>	<u>Acres</u>	<u>Valuation</u>
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

<u>Other Conservation Restriction Assessment Statistics</u>		
Total Number of Acres Receiving 20% Rec. Adjustment	<u>Acres:</u>	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<u>Acres:</u>	
Owners in Conservation Restriction	<u>Owners:</u>	
Parcels in Conservation Restriction	<u>Parcels:</u>	



New Hampshire
Department of
Revenue Administration

2017
MS-1

Discretionary Easements RSA 79-C **Acres** **Owners** **Assessed Valuation**

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

Number Granted **Structures** **Acres** **Land Valuation** **Structure Valuation**

Discretionary Preservation Easements RSA 79-D

Owners **Structures** **Acres** **Land Valuation** **Structure Valuation**

4 10 54.00 \$13,868 \$50,200

Map	Lot	Block	%	Description
98	13	3	75	Barn
100	11	4	70	Barns
100	2	3	75	Barns
98	3	1	75	Barn, Shed, Barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
NEOC TIF	3/12/2012	\$4,842,600	\$33,712,272	\$17,349,228	\$55,904,100
SEARS TIF	9/8/2003	\$10,794,100	\$0	\$38,236,540	\$49,030,640
Tannery	10/14/2010	\$239,800	\$0	\$1,745,600	\$1,985,400

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	\$393.00	
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
BRIAR HYDRO ASSOCIATES	\$110,000
	\$110,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Concord Housing Authority	\$76,131
Fayette Street Project	\$2,783
Fellowship Apartments Inc.	\$4,944
Fellowship House Inc.	\$4,610
Fellowship Housing Opp Inc.	\$6,402
Fellowship Housing Opp Inc.	\$3,820
Fellowship Housing Opp Inc.	\$2,946
Granite State Ind Living Foundation	\$13,807
Granite State Management & Resources	\$3,323
Granite State Management & Resources	\$73,190
Granite State Management & Resources	\$3,247
Local Government Center	\$72,123
NH Interscholastic Athletic Association	\$6,186
Penacook Assisted Living Facility	\$60,518
United Church of Christ - Havenwood Heritage	\$317,523
Washington Court	\$4,444
Hydro - Rolfe Canal Falls	\$58,300
Hydro - Penacook Lower Falls	\$5,500
Hydro - Penacook Upper Falls	\$46,200



New Hampshire
Department of
Revenue Administration

2017
MS-1

PILOT Due to MVSD

(\$65,494)
\$700,503



New Hampshire
Department of
Revenue Administration

2017
MS-1

Notes

Commercial Bldg Value includes TIF retained (33,712,272) + Original (15,876,500)

Final

MS1 REPORT
CONCORD, NH

Local & County

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	8,281	6,721.70	697,650,800	1,306,943,200	2,004,594,000	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,1022,1040,1041,1042,1050,1051,1060,1061,1090,1091,1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330
Residential Vacant	435	1,514.94	15,320,700	1,165,300	16,486,000	0103,1030,1031,101D,103V,103U
Residential Mobile Home	1,018	26.26	1,474,000	40,504,375	41,978,375	0102,1020,1021,101U,102B,102C
Residential Condo	2,178	7.46	129,400	276,012,700	276,142,100	0111,0112,1110,1111,1112,111R,111C
Residential Apartments	211	82.20	15,833,200	45,728,999	61,562,199	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,112R,112I,3225,3226,3402
Commercial Improved	931	2,172.30	384,898,700	850,684,819	1,235,583,519	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,040X,40XX,041X,41XX,4180
Commercial Vacant	127	282.78	30,387,500	6,877,200	37,264,700	4400,4410,4420,400V,402V,410V,415V,4430,4175
Industrial Improved	183	846.22	40,172,000	99,475,900	139,647,900	042X,043X,42XX,43XX,4170
Industrial Vacant	52	1,055.41	6,056,700	2,091,100	8,147,800	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5110,5111,5112,8301,9410,9170,5224,9180,5225,9175,96400
Utilities	53	1,476.51	10,881,000	177,201,990	188,082,990	6400
Exempt	862	10,537.96	318,096,800	1,210,828,500	1,528,925,300	0
Regular Open Space	0	0.60	100	0	100	0
Cranberry	0	0.00	0	0	0	0
White Pine	0	0.00	0	0	0	0
All Other	90	5,768.49	227,100	0	227,100	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311
White Pine	92	5,001.09	582,400	0	582,400	6100,6101,6102,6103,6104,6105,6106,6107,6108,6109,6110,6111
Orchards	0	0.00	0	0	0	0
Vinyards	0	0.00	0	0	0	0
Farm Land	58	2,588.18	933,824	0	933,824	6000,6001,6002,6003
Hardwood	13	1,438.59	67,850	0	67,850	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,6210,6211
Farmland	0	0.00	0	0	0	0
Nurseries	0	0.00	0	0	0	0
Wet Land	5	882.13	17,000	0	17,000	6017,6018
Unproductive	0	3.00	50	0	50	6015,6016
Loudon Prop	13	0.00	1,229,700	2,653,900	3,883,600	1015
TIF District	51	82.45	12,629,100	94,291,040	106,920,140	5020,502C,5020,502V,5120,5121,5122,5123,5124,5220,5221,5222,5223,5125,5126
UNKNOWN	0	0.00	0	0	0	0 XXXX
Totals	14,653	40,488.28	1,536,587,924	4,114,459,023	5,651,046,947	

Exempt - 1,528,925,300
 Loudon - 3,883,600
 TIFS - 106,920,140
 Return to Original + 33,712,272 + 15,876,500

 4,060,906,679



**Concord Union School District
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
Kathryn Temchack (City of Concord, Assessing Department)

District Officials		
Name	Position	Signature
George Hildum III	Board of Assessors	
Guy Petell	Board of Assessors	

Preparer		
Name	Phone	Email
Kathryn Temchack	225-8550	ktemchack@concordnh.gov
Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2017
MS-1V

<u>Land Value Only</u>	<u>Acres</u>	<u>Valuation</u>	
1A Current Use RSA 79-A	14,845.05	\$1,697,900	
1B Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C Discretionary Easements RSA 79-C			
1D Discretionary Preservation Easements RSA 79-D	0.54	\$13,868	
1E Taxation of Land Under Farm Structures RSA 79-F			
1F Residential Land	7,380.00	\$635,025,232	
1G Commercial/Industrial Land	12,159.00	\$456,635,800	
1H Total of Taxable Land	34,384.59	\$1,093,372,800	
1I Tax Exempt and Non-Taxable Land	9,962.00	\$304,268,400	
<u>Buildings Value Only</u>	<u>Structures</u>	<u>Valuation</u>	
2A Residential		\$1,403,535,900	
2B Manufactured Housing RSA 674:31		\$40,018,775	
2C Commercial/Industrial		\$995,420,399	
2D Discretionary Preservation Easements RSA 79-D	10	\$50,200	
2E Taxation of Farm Structures RSA 79-F			
2F Total of Taxable Buildings		\$2,439,025,274	
2G Tax Exempt and Non-Taxable Buildings		\$1,168,261,500	
<u>Utilities & Timber</u>		<u>Valuation</u>	
3A Utilities		\$141,674,590	
3B Other Utilities		\$0	
4 Mature Wood and Timber RSA 79:5			
5 Valuation before Exemption		\$3,674,072,664	
<u>Exemptions</u>	<u>Total Granted</u>	<u>Valuation</u>	
6 Certain Disabled Veterans RSA 72:36-a			
7 Improvements to Assist the Deaf RSA 72:38-b V			
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	3	\$104,100	
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a			
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a			
11 Modified Assessed Value of All Properties		\$3,673,818,564	
<u>Optional Exemptions</u>	<u>Amount Per</u>	<u>Total Granted</u>	<u>Valuation</u>
12 Blind Exemption RSA 72:37	\$120,234	29	\$3,155,050
13 Elderly Exemption RSA 72:39-a,b		191	\$18,798,482
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b			
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62			
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
20 Total Dollar Amount of Exemptions			\$21,953,532
21 Net Valuation			\$3,651,865,032
22 Less Utilities			\$141,674,590
23 Net Valuation without Utilities			\$3,510,190,442



Utility Value Appraiser

DRA, George Sansoucy, Kathy Temchack

The district **DOES NOT** use DRA utility values. The district **IS NOT** equalized by the ratio.

<u>Electric Company Name</u>	<u>Valuation</u>
NEW ENGLAND HYDRO TRANSMISSION CORP	\$769,100
NEW ENGLAND POWER COMPANY	\$137,600
PSNH DBA EVERSOURCE ENERGY	\$40,395,400
UNITIL ENERGY SYSTEMS INC	\$53,658,190
	\$94,960,290

<u>Gas Company Name</u>	<u>Valuation</u>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$45,897,500
TENNESSEE GAS PIPELINE COMPANY	\$816,800
	\$46,714,300



New Hampshire
 Department of
 Revenue Administration

2017
MS-1V

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,289.29	\$838,950
Forest Land	8,914.34	\$665,100
Forest Land with Documented Stewardship	2,811.69	\$177,900
Unproductive Land		
Wet Land	829.73	\$15,950
	14,845.05	\$1,697,900

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,351.88
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	283
Total Number of Parcels in Current Use	Parcels:	443

Land Use Change Tax		
Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

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**

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

Number Granted **Structures** **Acres** **Land Valuation** **Structure Valuation**

Discretionary Preservation Easements RSA 79-D

Owners **Structures** **Acres** **Land Valuation** **Structure Valuation**

4 10 0.54 \$13,868 \$50,200

Map	Lot	Block	%	Description
98	13	3	75	Barn
100	11	4	70	Barns
100	2	3	75	Barns
98	3	1	75	Barn, Shed, Barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
NEOC TIF	3/12/2012	\$4,842,600	\$33,712,272	\$17,349,228	\$55,904,100
Sears TIF	9/8/2003	\$10,794,100	\$0	\$38,236,540	\$49,030,640

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		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This district 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
Concord Housing Authority	\$76,131
Fayette Street Project	\$2,783
Fellowship Apartments Inc.	\$4,944
Fellowship House Inc.	\$4,610
Fellowship Housing Opp Inc.	\$6,402
Fellowship Housing Opp Inc.	\$3,820
Fellowship Housing Opp Inc.	\$2,946
Granite State Ind Living Foundation	\$13,807
Granite State Management & Resources	\$3,323
Granite State Management & Resources	\$73,190
Granite State Management & Resources	\$3,247
Local Government Center	\$72,123
NH Interscholastic Athletic Association	\$6,186
Penacook Assisted Living Facility	\$60,518
United Church of Christ - Havenwood Heritage	\$317,523
Washington Court	\$4,444
Total	\$655,997



New Hampshire
Department of
Revenue Administration

2017
MS-1V

Notes

Commercial Bldg includes TIF Unretained (\$33,712,272) + Original (\$15,636,700)

Loudon Properties on separate (Loudon) MS-1V

Final

MS1 REPORT
CONCORD, NH District: 1

Concord Union

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	7,171	6,032.35	621,142,500	1,163,738,600	1,784,881,100	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,1022,1040,1041,1042,1050,1051,1060,1061,1090,1091,
Residential Vacant	361	1,320.95	12,763,800	953,900	13,717,700	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330
Residential Mobile Home	1,011	21.80	1,003,400	40,018,775	41,022,175	0103,1030,1031,101D,103V,103U
Residential Condo	1,871	7.46	129,400	238,893,600	239,023,000	0102,1020,1021,101U,102B,102C
Residential Apartments	190	76.07	14,460,400	41,280,799	55,741,199	0111,0112,1110,1111,1112,111R,111C
Commercial Improved	887	2,072.27	371,587,100	808,491,028	1,180,078,128	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,112R,112I,3225,3226,3402
Commercial Vacant	113	269.95	28,150,500	6,840,700	34,991,200	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,
Industrial Improved	172	787.55	36,913,900	87,367,800	124,281,700	040X,40XX,041X,41XX,4180
Industrial Vacant	43	935.30	5,523,900	2,091,100	7,615,000	4400,4410,4420,400V,402V,410V,415V,4430,4175
Utilities	44	1,379.08	9,107,800	132,566,790	141,674,590	042X,043X,42XX,43XX,4170
Exempt	779	9,962.47	304,268,400	1,168,261,500	1,472,529,900	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5110,5111,5112,8301,9410,9170,5224,9180,5225,9175,9
Regular Open Space	0	0.60	100	0	100	6400
Cranberry	0	0.00	0	0	0	
White Pine	0	0.00	0	0	0	
All Other	87	5,548.73	217,800	0	217,800	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311
White Pine	89	4,819.79	559,950	0	559,950	6100,6101,6102,6103,6104,6105,6106,6107,6108,6109,6110,6111
Orchards	0	0.00	0	0	0	
Vinyards	0	0.00	0	0	0	
Farm Land	50	2,315.88	838,950	0	838,950	6000,6001,6002,6003
Hardwood	12	1,394.02	65,150	0	65,150	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,6210,6211
Farmland	0	0.00	0	0	0	
Nurseries	0	0.00	0	0	0	
Wet Land	2	826.73	15,900	0	15,900	6017,6018
Unproductive	0	3.00	50	0	50	6015,6016
Loudon Prop	13	0.00	1,229,700	2,653,900	3,883,600	1015
TIF District	49	80.20	12,256,000	92,678,740	104,934,740	5020,502C,5020,502V,5120,5121,5122,5123,5124,5220,5221,5222,5223,5125,5126
UNKNOWN	0	0.00	0	0	0	XXXX
Totals	12,944	37,854.21	1,420,234,700	3,785,837,232	5,206,071,932	

Exempt - 1,472,529,900
 Loudon - 3,883,600
 TIF - 104,934,740
 Retained + Original + 33,712,272 + 15,636,700
3,674,072,664



Merrimack Valley School District
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
Kathryn Temchack (City of Concord, Assessing Department)

District Officials		
Name	Position	Signature
George Hildum III	Board of Assessors	
Guy Petell	Board of Assessors	

Preparer		
Name	Phone	Email
Kathryn Temchack	225-8550	ktemchack@concordnh.gov
Preparer's Signature		



New Hampshire
 Department of
 Revenue Administration

2017
MS-1V

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	773.33	\$130,424
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C		
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	888.00	\$79,535,800
1G	Commercial/Industrial Land	298.00	\$20,712,300
1H	Total of Taxable Land	1,959.33	\$100,378,524
1I	Tax Exempt and Non-Taxable Land	576.00	\$13,828,400
Buildings Value Only		Structures	Valuation
2A	Residential		\$180,535,100
2B	Manufactured Housing RSA 674:31		\$485,600
2C	Commercial/Industrial		\$59,026,391
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$240,047,091
2G	Tax Exempt and Non-Taxable Buildings		\$42,567,000
Utilities & Timber			Valuation
3A	Utilities		\$46,408,400
3B	Other Utilities		\$0
4	Mature Wood and Timber RSA 79:5		
5	Valuation before Exemption		\$386,834,015
Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a		
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10	Utility Water & Air Pollution Control Exemption RSA 72:12-a		\$5,100,000
11	Modified Assessed Value of All Properties		\$381,734,015
Optional Exemptions		Amount Per	Total Granted
12	Blind Exemption RSA 72:37	\$120,234	2
13	Elderly Exemption RSA 72:39-a,b		25
14	Deaf Exemption RSA 72:38-b		
15	Disabled Exemption RSA 72:37-b		
16	Wood Heating Energy Systems Exemption RSA 72:70		
17	Solar Energy Systems Exemption RSA 72:62		
18	Wind Powered Energy Systems Exemption RSA 72:66		
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV		
20	Total Dollar Amount of Exemptions		\$3,368,394
21	Net Valuation		\$378,365,621
22	Less Utilities		\$41,308,400
23	Net Valuation without Utilities		\$337,057,221



Utility Value Appraiser

DRA, George Sansoucy, Kathy Temchack

The district **DOES NOT** use DRA utility values. The district **IS NOT** equalized by the ratio.

Electric Company Name

Electric Company Name	Valuation
PSNH DBA EVERSOURCE ENERGY	\$571,000
UNITIL ENERGY SYSTEMS INC	\$7,598,900
WHEELABRATOR CONCORD COMPANY LP	\$35,000,000
	\$43,169,900

Gas Company Name

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$3,238,500
	\$3,238,500



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	272.30	\$94,874
Forest Land	340.63	\$27,850
Forest Land with Documented Stewardship	105.00	\$6,600
Unproductive Land		
Wet Land	55.40	\$1,100
	773.33	\$130,424

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	415.33
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	22
Total Number of Parcels in Current Use	Parcels:	33

Land Use Change Tax		
Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

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

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

<u>Number Granted</u>	<u>Structures</u>	<u>Acres</u>	<u>Land Valuation</u>	<u>Structure Valuation</u>
-----------------------	-------------------	--------------	-----------------------	----------------------------

Discretionary Preservation Easements RSA 79-D

<u>Owners</u>	<u>Structures</u>	<u>Acres</u>	<u>Land Valuation</u>	<u>Structure Valuation</u>
---------------	-------------------	--------------	-----------------------	----------------------------

<u>Map</u>	<u>Lot</u>	<u>Block</u>	<u>%</u>	<u>Description</u>
------------	------------	--------------	----------	--------------------

This district has no Discretionary Preservation Easements.

<u>Tax Increment Financing District</u>	<u>Date</u>	<u>Original</u>	<u>Unretained</u>	<u>Retained</u>	<u>Current</u>
Tannery	10/14/2010	\$239,800	\$0	\$1,745,600	\$1,985,400

<u>Revenues Received from Payments in Lieu of Tax</u>	<u>Revenue</u>	<u>Acres</u>
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

<u>Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)</u>	<u>Amount</u>
BRIAR HYDRO ASSOCIATES	\$110,000
	\$110,000

<u>Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)</u>	<u>Amount</u>
<i>This district has no additional sources of PILTs.</i>	



New Hampshire
*Department of
Revenue Administration*

**2017
MS-1V**

Notes

Commercial Bldg values includes TIF (base value) \$239,800

Kenacook

**MS1 REPORT
CONCORD, NH District: 2**

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	1,110	689.35	76,508,300	143,204,600	219,712,900	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,1022,1040,1041,1042,1050,1051,1060,1061,1090,1091,102A,1330
Residential Vacant	74	194.00	2,556,900	211,400	2,768,300	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330
Residential Mobile Home	7	4.45	470,600	485,600	956,200	0103,1030,1031,101D,103V,103U
Residential Condo	307	0.00	0	37,119,100	37,119,100	0102,1020,1021,101U,102B,102C
Residential Apartments	21	6.13	1,372,800	4,448,200	5,821,000	0111,0112,1110,1111,1112,111R,111C
Commercial Improved	44	100.03	13,311,600	42,193,791	55,505,391	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,112R,112I,3225,3226,3402
Commercial Vacant	14	12.83	2,237,000	36,500	2,273,500	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,040X,40XX,041X,41XX,4180
Industrial Improved	11	58.67	3,258,100	12,108,100	15,366,200	0400,4410,4420,400V,402V,410V,415V,4430,4175
Industrial Vacant	9	120.11	532,800	0	532,800	042X,043X,42XX,43XX,4170
Utilities	9	97.44	1,773,200	44,635,200	46,408,400	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5110,5111,5112,8301,9410,9170,5224,9180,5225,9175,96400
Exempt	83	575.49	13,828,400	42,567,000	56,395,400	
Regular Open Space	0	0.00	0	0	0	6400
Cranberry	0	0.00	0	0	0	
White Pine	0	0.00	0	0	0	
All Other	3	219.76	9,300	0	9,300	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311
White Pine	3	181.30	22,450	0	22,450	6100,6101,6102,6103,6104,6105,6106,6107,6108,6109,6110,6111
Orchards	0	0.00	0	0	0	
Vinyards	0	0.00	0	0	0	
Farm Land	8	272.30	94,874	0	94,874	6000,6001,6002,6003
Hardwood	1	44.57	2,700	0	2,700	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,6210,6211
Farmland	0	0.00	0	0	0	
Nurseries	0	0.00	0	0	0	
Wet Land	3	55.40	1,100	0	1,100	6017,6018
Unproductive	0	0.00	0	0	0	6015,6016
Loudon Prop	0	0.00	0	0	0	1015
TIF District	2	2.25	373,100	1,612,300	1,985,400	5020,502C,5020,502V,5120,5121,5122,5123,5124,5220,5221,5222,5223,5125,5126
UNKNOWN	0	0.00	0	0	0	XXXX
Totals	1,709	2,634.08	116,353,224	328,621,791	444,975,015	

Exempt - 56,395,400
TIF - 1,985,400
TIF + 239,800 original
386,834,015