

SECTION 1
Letter of Transmittal

December 28, 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, 2018-2019).

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, 2018, 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.

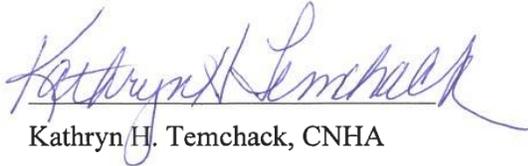
Certification of Value:

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, 2018-2019).
- 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, 2018, 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 2018 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 Dept.)

Municipal Officials		
Name	Position	Signature
George Hildum III	Board of Assessors	
Guy Petell	Board of Assessors	
Jon Duhamel	Board of Assessors	

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

Preparer's Signature



New Hampshire
 Department of
 Revenue Administration

2018
MS-1

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	15,448.95	\$1,872,474
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	8,323.00	\$732,052,232
1G	Commercial/Industrial Land	6,080.00	\$484,845,400
1H	Total of Taxable Land	29,852.49	\$1,218,783,974
1I	Tax Exempt and Non-Taxable Land	10,709.00	\$319,939,150
Buildings Value Only		Structures	Valuation
2A	Residential		\$1,682,650,900
2B	Manufactured Housing RSA 674:31		\$45,587,200
2C	Commercial/Industrial		\$1,117,636,457
2D	Discretionary Preservation Easements RSA 79-D	10	\$50,200
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$2,845,924,757
2G	Tax Exempt and Non-Taxable Buildings		\$1,223,017,000
Utilities & Timber			Valuation
3A	Utilities		\$203,135,500
3B	Other Utilities		\$0
4	Mature Wood and Timber RSA 79:5		
5	Valuation before Exemption		\$4,267,844,231
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	3	\$104,100
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	1	\$3,660,000
11	Modified Assessed Value of All Properties		\$4,263,930,131
Optional Exemptions		Amount Per	Total Grant
12	Blind Exemption RSA 72:37	\$120,234	30
13	Elderly Exemption RSA 72:39-a,b		211
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		134
18	Wind Powered Energy Systems Exemption RSA 72:66		
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		
20	Total Dollar Amount of Exemptions		\$25,349,251
21A	Net Valuation		\$4,238,580,880
21B	Less TIF Retained Value		\$57,770,260
21C	Net Valuation Adjusted to Remove TIF Retained Value		\$4,180,810,620
22	Less Utilities		\$199,475,500
23A	Net Valuation without Utilities		\$4,039,105,380
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value		\$3,981,335,120



Utility Value Appraiser

DRA, Federal Appraisal, Kathryn 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	\$826,800
NEW ENGLAND POWER COMPANY	\$141,800
PSNH DBA EVERSOURCE ENERGY	\$55,158,100
UNITIL ENERGY SYSTEMS INC	\$64,356,200
WHEELABRATOR CONCORD COMPANY LP	\$25,600,000
	\$146,082,900

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$56,223,700
TENNESSEE GAS PIPELINE COMPANY	\$828,900
	\$57,052,600



New Hampshire
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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,510.33	\$917,274
Forest Land	9,242.38	\$747,950
Forest Land with Documented Stewardship	2,811.11	\$190,200
Unproductive Land		
Wet Land	885.13	\$17,050
	15,448.95	\$1,872,474

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,765.59
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	37.24
Total Number of Owners in Current Use	Owners:	296
Total Number of Parcels in Current Use	Parcels:	523

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$206,220
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$103,110
Monies to General Fund		\$103,110

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:	



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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	0	Barn
100	11	4	0	Barns
100	2	3	0	Barns
98	3	1	0	Barn, Shed, Barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
NEOC TIF	3/12/2012	\$4,842,600	\$33,700,000	\$17,131,500	\$55,674,100
SEARS TIF	9/8/2003	\$13,596,700	\$0	\$38,893,160	\$52,489,860
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	\$450.00	—
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	\$85,599
Fayette Street Project	\$2,917
Fellowship Apartments Inc	\$5,025
Fellowship House Inc	\$4,686
Fellowship Housing Opp Inc.	\$3,104
Fellowship Housing Opp Inc.	\$3,883
Fellowship Housing Opp Inc.	\$6,508
Granite State Ind Living Foundation	\$14,043
Granite State Management & Resources	\$3,380
Granite State Management & Resources	\$74,438
Granite State Management & Resources	\$3,303
Local Government Center	\$72,811
NH Interscholastic Athletic Association	\$6,292
Penacook Assisted Living Facility	\$61,550
United Church of Christ - Havenwood Heritage	\$320,827
Washington Court	\$4,518
Hydro - Rolfe Canal Falls	\$58,300
Hydro - Penacook Lower Falls	\$46,200
Hydro - Penacook Upper Falls	\$5,500



New Hampshire
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PILOT Due to MVSD

(\$65,945)

\$716,939



New Hampshire
Department of
Revenue Administration

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Notes

PSNH DBA Eversource Energy includes HSE Hydro NH Hooksett LLC value of \$1,676,500

MS1 REPORT
CONCORD, NH

All

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	8,282	6,755.49	713,724,000	1,383,901,500	2,097,625,500	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,1022,1040,1041,1042,1050,1051,1060,1061,1090,1091
Residential Vacant	449	1,539.19	16,696,300	1,257,600	17,953,900	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330
Residential Mobile Home	1,022	26.35	1,516,400	45,587,200	47,103,600	0103,1030,1031,101D,103V,103U
Residential Condo	2,194	7.46	129,400	297,542,000	297,671,400	0102,1020,1021,101U,102B,102C
Residential Apartments	212	82.72 ✓	16,287,400	48,609,629	64,897,029	0111,0112,1110,1111,1112,111R,111C
Commercial Improved	934	2,169.96 ✓	378,966,400	863,059,168	1,242,025,568	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,112R,112I,3225,3226,3402
Commercial Vacant	125	360.83 ✓	30,418,900	7,105,600	37,524,500	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,
Industrial Improved	183	847.05 ✓	39,625,500	99,983,800	139,609,300	040X,40XX,041X,41XX,4180
Industrial Vacant	54	1,064.07 ✓	6,141,200	2,134,900	8,276,100	4400,4410,4420,400V,402V,410V,415V,4430,4175,4185
Utilities	54	1,471.46 ✓	10,860,900	192,274,600	203,135,500	042X,043X,42XX,43XX,4170,4241
Exempt	903	10,708.89	319,939,150	1,223,017,000	1,542,956,150	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	0.00	0	0	0	6400
Cranberry	0	0.00	0	0	0	
White Pine	0	0.00	0	0	0	
All Other	87	5,772.40	248,250	0	248,250	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311
White Pine	93	4,860.28	612,500	0	612,500	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	58	2,515.33	917,274	0	917,274	6000,6001,6002,6003
Hardwood	12	1,435.38	77,400	0	77,400	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	5	884.13	17,000	0	17,000	6017,6018
Unproductive	0	3.00	50	0	50	6015,6016
Loudon Prop	13	0.00	1,320,000	2,878,200	4,198,200	1015
TIF District	57	84.11 ✓	13,406,000	96,743,360	110,149,360	5020,502C,5020,502V,5120,5121,5122,5123,5124,5220,5221,5222,5223,5125,5126,5226,5185
UNKNOWN	0	0.00	0	0	0	XXXX
Totals	14,737	40,588.11	1,550,904,024	4,264,094,557	5,814,998,581	

- 1,542,956,150 Exempt
- 4,198,200 Loudon

4,267,844,231
57,770,260 Retained TIF



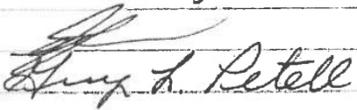
Concord Union School District
Summary Inventory of Valuation

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:
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<http://www.revenue.nh.gov/mun-prop/>

Assessor
Kathryn Temchack (City of Concord, Assessing Dept.)

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

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

Preparer's Signature



New Hampshire
 Department of
 Revenue Administration

2018
MS-1V

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	14,675.76	\$1,739,250
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		\$648,021,332
1G	Commercial/Industrial Land		\$463,988,100
1H	Total of Taxable Land	14,676.30	\$1,113,762,550
1I	Tax Exempt and Non-Taxable Land		\$306,012,500

Buildings Value Only		Structures	Valuation
2A	Residential		\$1,490,308,900
2B	Manufactured Housing RSA 674:31		\$45,078,900
2C	Commercial/Industrial		\$1,056,178,235
2D	Discretionary Preservation Easements RSA 79-D	10	\$50,200
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$2,591,616,235
2G	Tax Exempt and Non-Taxable Buildings		\$1,180,437,300

Utilities & Timber		Valuation
3A	Utilities	\$165,023,200
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	

5 Valuation before Exemption \$3,870,401,985

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	3	\$104,100
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		

11 Modified Assessed Value of All Properties \$3,870,147,885

Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$120,234	28	\$2,987,182
13	Elderly Exemption RSA 72:39-a,b		186	\$18,589,973
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		115	\$446,300
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			

20	Total Dollar Amount of Exemptions			\$22,023,455
21A	Net Valuation			\$3,848,124,430
21B	Less TIF Retained Value			\$56,024,660
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$3,792,099,770
22	Less Utilities			\$165,023,200
23A	Net Valuation without Utilities			\$3,683,101,230
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$3,627,076,570



Utility Value Appraiser

DRA, Federal Appraisal, Kathy Temchack

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

Electric Company Name	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP	\$826,800
NEW ENGLAND POWER COMPANY	\$141,800
PSNH DBA EVERSOURCE ENERGY	\$54,587,100
UNITIL ENERGY SYSTEMS INC	\$56,315,500
	\$111,871,200

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$52,323,100
TENNESSEE GAS PIPELINE COMPANY	\$828,900
	\$53,152,000



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	809	\$120,700
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	51	\$102,000
All Veterans Tax Credit RSA 72:28-b			
		860	\$222,700

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		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	16	65-74	53	\$72,818	\$3,859,354	\$2,695,505
75-79	5	75-79	44	\$118,420	\$5,210,480	\$3,688,360
80+	7	80+	89	\$202,124	\$17,989,036	\$12,206,108
			186		\$27,058,870	\$18,589,973

Income Limits		Asset Limits	
Single	\$33,400	Single	\$90,000
Married	\$45,800	Married	\$90,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E
 Adopted? Yes Number of Structures: 4

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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,238.03	\$822,400
Forest Land	8,901.89	\$717,850
Forest Land with Documented Stewardship	2,706.11	\$183,050
Unproductive Land		
Wet Land	829.73	\$15,950
	14,675.76	\$1,739,250

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,350.26
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	277
Total Number of Parcels in Current Use	Parcels:	487

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:	



Notes

PSNH DBA Eversource Energy includes the value for HSE Hydro NH Hooksett LLC \$1,676,500.

MS1 REPORT
 CONCORD, NH District: 1

Concord Union

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	7,170	6,062.34	633,103,200	1,230,954,500	1,864,057,700	0101, 0104, 0105, 0106, 0109, 1010, 1011, 1012, 1013, 1014, 1022, 1040, 1041, 1042, 1050, 1051, 1060, 1061, 1090, 1091, 102A, 1330
Residential Vacant	378	1,375.09	13,781,600	1,051,200	14,832,800	1300, 1310, 1320, 0132, 106V, 101V, 102V, 103V, 106V, 109V, 102A, 1330
Residential Mobile Home	1,015	21.90	1,021,000	45,078,900	46,099,900	0103, 1030, 1031, 101D, 103V, 103U
Residential Condo	1,887	7.46	129,400	258,353,400	258,482,800	0102, 1020, 1021, 101U, 102B, 102C
Residential Apartments	191	76.59	14,830,400	43,911,129	58,741,529	0111, 0112, 1110, 1111, 1112, 111R, 111C
Commercial Improved	890	2,069.87	365,647,400	819,575,546	1,185,222,946	03XX, 0310, 12XX, 1400, 3XXX, 111J, 1120, 317R, 031R, 1121, 112R, 112I, 3225, 3226, 3402
Commercial Vacant	111	322.06	28,071,800	7,088,500	35,160,300	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	172	788.38	36,797,100	88,337,100	125,134,200	0400, 4410, 4420, 400V, 402V, 410V, 415V, 4430, 4175, 4185
Industrial Vacant	45	944.14	5,608,500	2,134,900	7,743,400	4400, 4410, 4420, 400V, 402V, 410V, 415V, 4430, 4175, 4185
Utilities	45	1,374.17	9,088,000	155,935,200	165,023,200	042X, 043X, 42XX, 43XX, 4170, 4241
Exempt	820	10,133.55	306,012,050	1,180,437,300	1,486,449,350	9XXX, 9022, 9910, 5010, 501C, 501V, 9400, 8XXX, 995, 8400, 5110, 5111, 5112, 8301, 9410, 9170, 5224, 9180, 5225, 9175, 96400
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	84	5,552.64	238,000	0	238,000	6300, 6301, 6302, 6303, 6304, 6305, 6306, 6307, 6308, 6309, 6310, 6311
White Pine	90	4,673.57	588,550	0	588,550	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	2,238.03	822,400	0	822,400	6000, 6001, 6002, 6003
Hardwood	11	1,390.81	74,350	0	74,350	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	1,320,000	2,878,200	4,198,200	1015
TIF District	55	81.86	13,032,900	95,131,060	108,163,960	5020, 502C, 5020, 502V, 5120, 5121, 5122, 5123, 5124, 5220, 5221, 5222, 5223, 5125, 5126, 5226, 5185
UNKNOWN	0	0.00	0	0	0	XXXX
Totals	13,029	37,942.20	1,430,182,600	3,930,866,935	5,361,049,535	

- 1,486,449,350 Exempt
- 4,198,200 Loudon

3,870,401,985
56,024,660 TIF retained



**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 Dept.)

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

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

Preparer's Signature



Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	773.19	\$133,224
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		\$84,030,900
1G	Commercial/Industrial Land		\$20,857,300
1H	Total of Taxable Land	773.19	\$105,021,424
1I	Tax Exempt and Non-Taxable Land		\$13,927,100

Buildings Value Only		Structures	Valuation
2A	Residential		\$192,342,000
2B	Manufactured Housing RSA 674:31		\$508,300
2C	Commercial/Industrial		\$61,458,222
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$254,308,522
2G	Tax Exempt and Non-Taxable Buildings		\$42,579,700

Utilities & Timber		Valuation
3A	Utilities	\$38,112,300
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	
5	Valuation before Exemption	\$397,442,246

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		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		\$3,660,000
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
11	Modified Assessed Value of All Properties		\$393,782,246

Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$120,234	.2	\$240,468
13	Elderly Exemption RSA 72:39-a,b		25	\$3,040,228
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		19	\$45,100
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$3,325,796
21A	Net Valuation			\$390,456,450
21B	Less TIF Retained Value			\$1,745,600
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$388,710,850
22	Less Utilities			\$34,452,300
23A	Net Valuation without Utilities			\$356,004,150
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$354,258,550



New Hampshire
 Department of
 Revenue Administration

2018
MS-1V

Utility Value Appraiser

DRA, Federal Appraisal, Kathryn Temchack

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

Electric Company Name	Valuation
PSNH DBA EVERSOURCE ENERGY	\$571,000
UNITIL ENERGY SYSTEMS INC	\$8,040,700
WHEELABRATOR CONCORD COMPANY LP	\$25,600,000
	\$34,211,700

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$3,900,600
	\$3,900,600



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	120	\$17,850
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	12	\$24,000
All Veterans Tax Credit RSA 72:28-b			
		132	\$41,850

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	3
75-79	1
80+	2

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	10	\$72,818	\$728,180	\$728,180
75-79	5	\$118,420	\$592,100	\$592,100
80+	10	\$202,124	\$2,021,240	\$1,719,948
	25		\$3,341,520	\$3,040,228

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: 0

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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	272.30	\$94,874
Forest Land	340.49	\$30,100
Forest Land with Documented Stewardship	105.00	\$7,150
Unproductive Land		
Wet Land	55.40	\$1,100
	773.19	\$133,224

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:	21
Total Number of Parcels in Current Use	Parcels:	36

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
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
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Map	Lot	Block	%	Description
<i>This district has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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		
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
Briar Rolfe Canal Falls	\$58,300
Penacook Lower Falls	\$5,500
Penacook Upper Falls	\$46,200
PILOT Due to MVSD	(\$65,945)
	\$44,055



New Hampshire
Department of
Revenue Administration

2018
MS-1V

Notes

MS1 REPORT
 CONCORD, NH District: 2

Merrimack Valley

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
Residential Improved	1,112	693.16	80,620,800	152,947,000	233,567,800	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,1022,1040,1041,1042,1050,1051,1060,1061,1090,1091,
Residential Vacant	71	164.10	2,914,700	206,400	3,121,100	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330
Residential Mobile Home	7	4.45	495,400	508,300	1,003,700	0103,1030,1031,101D,103V,103U
Residential Condo	307	0.00	0	39,188,600	39,188,600	0102,1020,1021,101U,102B,102C
Residential Apartments	21	6.13	1,457,000	4,698,500	6,155,500	0111,0112,1110,1111,1112,111R,111C
Commercial Improved	44	100.08	13,319,000	43,483,622	56,802,622	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,112R,112I,3225,3226,3402
Commercial Vacant	14	38.77	2,347,100	17,100	2,364,200	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,
Industrial Improved	11	58.67	2,828,400	11,646,700	14,475,100	040X,40XX,041X,41XX,4180,4241
Industrial Vacant	9	119.93	532,700	0	532,700	4400,4410,4420,400V,402V,410V,415V,4430,4175,4185
Utilities	9	97.29	1,772,900	36,339,400	38,112,300	042X,043X,42XX,43XX,4170
Exempt	83	575.34	13,927,100	42,579,700	56,506,800	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	0.00	0	0	0	6400
Cranberry	0	0.00	0	0	0	
White Pine	0	0.00	0	0	0	
All Other	3	219.76	10,250	0	10,250	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311
White Pine	3	186.71	23,950	0	23,950	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	8	277.30	94,874	0	94,874	6000,6001,6002,6003
Hardwood	1	44.57	3,050	0	3,050	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	57.40	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,5120,5121,5122,5123,5124,5220,5221,5222,5223,5125,5126,5226,5185
UNKNOWN	0	0.00	0	0	0	XXXX
Totals	1,708	2,645.92	120,721,424	333,227,622	453,949,046	

- 56,506,800
 397,442,246
 1,745,600 TIF Returned