

SECTION 1
Letter of Transmittal

July 20, 2020

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, 2019, 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, 2019, 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 2019 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.



New Hampshire
Department of
Revenue Administration

2019
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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.

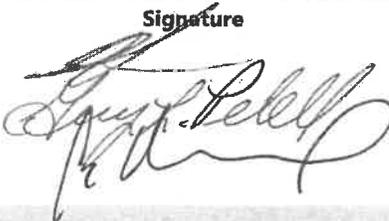
Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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 Office)

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	603-225-8550	ktemchack@concordnh.gov

Preparer's Signature



New Hampshire
 Department of
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	15,286.30	\$1,862,874	
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	0.54	\$15,192	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	8,405.54	\$749,512,308	
1G	Commercial/Industrial Land	4,998.52	\$474,887,900	
1H	Total of Taxable Land	28,690.90	\$1,226,278,274	
1I	Tax Exempt and Non-Taxable Land	10,592.25	\$323,344,950	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$1,788,447,300	
2B	Manufactured Housing RSA 674:31		\$50,484,300	
2C	Commercial/Industrial		\$1,152,504,000	
2D	Discretionary Preservation Easements RSA 79-D	10	\$50,200	
2E	Taxation of Farm Structures RSA 79-F		\$0	
2F	Total of Taxable Buildings		\$2,991,485,800	
2G	Tax Exempt and Non-Taxable Buildings		\$1,216,232,300	
Utilities & Timber			Valuation	
3A	Utilities		\$218,854,000	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$4,436,618,074	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	2	\$91,200	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	1	\$3,275,000	
11	Modified Assessed Value of All Properties		\$4,433,101,874	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$120,234	31	\$3,294,350
13	Elderly Exemption RSA 72:39-a,b		219	\$22,596,968
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		144	\$529,100
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
20	Total Dollar Amount of Exemptions			\$26,420,418
21A	Net Valuation			\$4,406,681,456
21B	Less TIF Retained Value			\$62,777,516
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$4,343,903,940
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			\$4,343,903,940
22	Less Utilities			\$215,579,000
23A	Net Valuation without Utilities			\$4,191,102,456
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$4,128,324,940



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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	\$871,100
NEW ENGLAND POWER COMPANY	\$149,500
PSNH DBA EVERSOURCE ENERGY	\$66,473,400
UNITIL ENERGY SYSTEMS INC	\$66,316,800
WHEELABRATOR CONCORD COMPANY LP	\$23,030,000
	\$156,840,800
Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$61,134,500
TENNESSEE GAS PIPELINE COMPANY	\$878,700
	\$62,013,200



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	894	\$133,325
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	67	\$134,000
All Veterans Tax Credit RSA 72:28-b	\$150	12	\$1,800
Combat Service Tax Credit RSA 72:28-c			
		973	\$269,125

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	17	65-74	68	\$73,000	\$4,964,000	\$3,869,668
75-79	10	75-79	51	\$119,000	\$6,069,000	\$4,474,400
80+	10	80+	100	\$203,000	\$20,300,000	\$14,252,900
			219		\$31,333,000	\$22,596,968

Income Limits		Asset Limits	
Single	\$34,100	Single	\$95,000
Married	\$46,800	Married	\$95,000

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

Granted/Adopted? Yes Structures: 6

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

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

Granted/Adopted? Yes Properties: 14

Assessed value prior to effective date of RSA 75:1-a: 14,641,700

Current Assessed Value: \$16,617,800



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,517.73	\$918,624
Forest Land	9,079.34	\$733,900
Forest Land with Documented Stewardship	2,802.54	\$190,950
Unproductive Land	0.00	\$0
Wet Land	886.69	\$19,400
	15,286.30	\$1,862,874

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,766.22
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	38.47
Total Number of Owners in Current Use	Owners:	295
Total Number of Parcels in Current Use	Parcels:	523

Land Use Change Tax

Gross Monies Received for Calendar Year		\$110,500
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$55,250
Monies to General Fund		\$55,250

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 from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00		\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
			0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D	Owners	Structures	Acres	Land Valuation	Structure Valuation
	4	10	0.54	\$15,192	\$50,200

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

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
NEOC TIF	3/12/2012	\$4,842,600	\$33,712,272	\$17,114,528	\$55,669,400
Sears TIF	9/8/2003	\$14,319,800	\$0	\$43,368,088	\$57,687,888
Tannery	10/14/2010	\$1,490,500	\$0	\$2,294,900	\$3,785,400

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	\$460.00	
White Mountain National Forest only, account 3186	\$0.00	

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
BRIAR HYDRO ASSOCIATES	\$180,000
	\$180,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Concord Housing Authority	\$85,470
Fayette Street Project Inc.	\$3,096
Fellowship Apartment Inc	\$5,056
Fellowship House Inc	\$4,714
Fellowship Housing Opp Inc	\$6,590
Fellowship Housing Opp Inc	\$3,907
Fellowship Housing Opp Inc	\$3,372
Granite State Independent Living Foundation	\$14,126
GSMR	\$3,365
GSMR	\$72,997
GSMR	\$3,219
Local Government Center Inc.	\$73,242
NH Interscholastic Athletic Association	\$6,329
Penacook Assisted Living Association	\$61,914
United Church of Christ - Havenwood Heritage	\$317,181
Washington Court Inc	\$4,545
Briar Rolfe Canal Falls	\$95,400
Briar Penacook Lower Falls	\$75,600
Briar Penacook Upper Falls	\$9,000



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PILOT Due to MVSD

(\$107,892)
\$741,231

Notes

Low Income Subsidized Housing - Election Year total includes assessment for completed renovation

Final City & County

**MS1 Report
CONCORD NH District: ALL**

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
All Other	92	5,906.11	252,950	0	252,950	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310
Commercial Improved	✓ 924	2,214.54	379,176,600	867,447,017	1,246,623,617	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,11
Commercial Vacant	133	410.28	33,646,900	8,644,900	42,291,800	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,33:6V,390V,112V,123V,322A,3940
Exempt	901	10,592.25	323,344,950	1,216,232,300	1,539,577,250	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5116,9037,5113
Farm Land	59	2,583.48	918,624	600	919,224	6000,6001,6002,6003
Hardwood	12	1,406.08	79,050	0	79,050	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,6210
Industrial Improved	✓ 184	828.46	38,636,300	106,290,500	144,926,800	040X,40XX,041X,41XX,4180
Industrial Vacant	54	1,462.18	6,879,100	1,753,700	8,632,800	4400,4410,4420,400V,402V,410V,415V,4430,4175,4185
Loudon Prop	13	0.00	1,384,900	3,022,400	4,407,300	1015
Regular Open Space	0	0.00	0	0	0	6400
Residential Mobile Home	1,038	26.35	1,553,500	50,484,300	52,037,800	0103,1030,1031,101D,103V,103U
Residential Apartments	✓ 212	83.06	16,549,000	51,225,195	67,774,195	0111,0112,1110,1111,1112,111R,111C
Residential Condo	2,240	9.11	128,900	324,359,600	324,488,500	0102,1020,1021,101U,102B,102C,102L
Residential Improved	8,300	6,823.80	731,372,100	1,462,184,600	2,193,556,700	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,102:0,0140,105R,101A,1016,0120,101I,010I,013C,101C,013I,01:
Residential Vacant	412	1,546.82	16,473,000	1,952,700	18,425,700	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,10:
TIF District	✓ 61	104.50	14,515,400	102,627,288	117,142,688	5020,5022,5020,502V,5120,5121,5122,5123,5124,5220,52:
Unproductive	0	3.00	50	0	50	6015,6016
Utilities	✓ 54	1,471.50	11,192,500	207,661,500	218,854,000	042X,043X,42XX,43XX,4170,4241
Wet Land	5	915.86	19,350	0	19,350	6017,6018
White Pine	89	4,795.30	592,850	0	592,850	6100,6101,6102,6103,6104,6105,6106,6107,6108,6109,6110
Totals	14,783	41,182.68	1,576,716,024	4,403,886,600	5,980,602,624	

- 1,539,577,250 Ex
- 4,407,300 Loudon

1,436,618,074

Unmatched Parcel Details

USE CODE	PARCEL COUNT	TOTAL VALUE
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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 Office)

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	603-225-8550	ktemchack@concordnh.gov

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,514.72	\$1,729,000	
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	0.54	\$15,192	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,493.29	\$664,612,708	
1G	Commercial/Industrial Land	4,648.56	\$454,990,600	
1H	Total of Taxable Land	26,657.11	\$1,121,347,500	
1I	Tax Exempt and Non-Taxable Land	10,052.00	\$309,486,100	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$1,588,560,000	
2B	Manufactured Housing RSA 674:31		\$49,932,800	
2C	Commercial/Industrial		\$1,088,073,616	
2D	Discretionary Preservation Easements RSA 79-D	10	\$50,200	
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$2,726,616,616	
2G	Tax Exempt and Non-Taxable Buildings		\$1,174,030,100	
Utilities & Timber			Valuation	
3A	Utilities		\$182,541,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$4,030,505,816	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	2	\$91,200	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
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		\$4,030,264,616	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$120,234	29	\$3,053,882
13	Elderly Exemption RSA 72:39-a,b		195	\$19,609,768
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		124	\$481,400
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
20	Total Dollar Amount of Exemptions			\$23,145,050
21A	Net Valuation			\$4,007,119,566
21B	Less TIF Retained Value			\$60,482,616
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$3,946,636,950
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			\$3,946,636,950
22	Less Utilities			\$182,541,700
23A	Net Valuation without Utilities			\$3,824,577,866
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$3,764,095,250



New Hampshire
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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
NEW ENGLAND HYDRO TRANSMISSION CORP	\$871,100
NEW ENGLAND POWER COMPANY	\$149,500
PSNH DBA EVERSOURCE ENERGY	\$65,902,400
UNITIL ENERGY SYSTEMS INC	\$57,849,800
	\$124,772,800

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$56,890,200
TENNESSEE GAS PIPELINE COMPANY	\$878,700
	\$57,768,900



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	776	\$115,775
Surviving Spouse RSA 72:29-a	\$2,000	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	54	\$108,000
All Veterans Tax Credit RSA 72:28-b	\$150	11	\$1,650
Combat Service Tax Credit RSA 72:28-c			
		841	\$225,425

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		65-74	59	\$73,000	\$4,307,000	\$3,212,668
75-79		75-79	45	\$119,000	\$5,355,000	\$3,760,400
80+		80+	91	\$203,000	\$18,473,000	\$12,636,700
			195		\$28,135,000	\$19,609,768

Income Limits		Asset Limits	
Single	\$34,100	Single	\$95,000
Married	\$46,800	Married	\$95,000

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

Granted/Adopted? Yes

Structures: 6

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,244.43	\$823,300
Forest Land	8,741.46	\$703,650
Forest Land with Documented Stewardship	2,697.54	\$183,800
Unproductive Land	0.00	\$0
Wet Land	831.29	\$18,250
	14,514.72	\$1,729,000

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,350.89
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
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		\$0
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
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 from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00		\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
			0.00	\$0	

Discretionary Preservation Easements RSA 79-D	Owners	Structures	Acres	Land Valuation	Structure Valuation
	4	10	0.54	\$15,192	\$50,200

Map	Lot	Block	%	Description
<i>This district has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
NEOC TIF	3/12/2012	\$4,842,600	\$33,712,272	\$17,114,528	\$55,669,400
Sears Tif	9/8/2003	\$14,319,800	\$0	\$43,368,088	\$57,687,888

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	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This 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	\$85,470
Fayette Street Project Inc.	\$3,096
Fellowship Apartment Inc.	\$5,056
Fellowship House Inc.	\$4,714
Fellowship Housing Opp Inc	\$6,590
Fellowship Housing Opp Inc	\$3,907
Fellowship Housing Opp Inc	\$3,372
Granite State Independent Living Foundation	\$14,126
GSMR	\$3,365
GSMR	\$72,997
GSMR	\$3,219
Local Government Center Inc	\$73,242
NH Interscholastic Athletic Association	\$6,329
Penacook Assisted Living Facility Inc	\$61,914
United Church of Christ - Havenwood Heritage	\$317,181
Washington Court Inc	\$4,545
	\$669,123

Notes

Concord Union

MS1 Report CONCORD NH District: 1

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
All Other	89	5,686.35	242,600	0	242,600	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,63
Commercial Improved	880	2,114.46	365,831,800	822,904,133	1,188,735,933	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,
Commercial Vacant	119	370.47	31,299,800	8,627,800	39,927,600	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,3
Exempt	820	10,052.00	309,486,100	1,174,030,100	1,483,516,200	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5
Farm Land	50	2,310.18	823,300	0	823,300	6000,6001,6002,6003
Hardwood	11	1,366.51	76,200	0	76,200	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,62
Industrial Improved	173	787.69	36,472,500	95,159,800	131,632,300	040X,40XX,041X,41XX,4180
Industrial Vacant	44	1,299.01	6,311,200	1,753,700	8,064,900	4400,4410,4420,400V,402V,410V,415V,4430,4175,4185
Loudon Prop	13	0.00	1,384,900	3,022,400	4,407,300	1015
Regular Open Space	0	0.00	0	0	0	6400
Residential Mobile Home	1,031	21.90	1,058,100	49,932,800	50,990,900	0103,1030,1031,101D,103V,103U
Residential Apartments	191	76.93	15,075,300	46,270,895	61,346,195	0111,0112,1110,1111,1112,111R,111C
Residential Condo	1,932	7.46	128,900	282,292,300	282,421,200	0102,1020,1021,101U,102B,102C,102L
Residential Improved	7,187	6,124.60	649,754,500	1,304,571,600	1,954,326,100	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,10
Residential Vacant	343	1,339.87	13,686,400	1,746,300	15,432,700	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,
TIF District	57	82.24	13,483,800	99,873,488	113,357,288	5020,502C,502O,502V,5120,5121,5122,5123,5124,5220,5
Unproductive	0	3.00	50	0	50	6015,6016
Utilities	45	1,374.22	9,419,700	173,122,000	182,541,700	042X,043X,42XX,43XX,4170,4241
Wet Land	2	860.46	18,200	0	18,200	6017,6018
White Pine	86	4,611.75	568,650	0	568,650	6100,6101,6102,6103,6104,6105,6106,6107,6108,6109,61
Totals	13,073	38,489.10	1,455,122,000	4,063,307,316	5,518,429,316	

- 1,483,516,200 Exempt
 - 4,407,300 Loudon

 4,030,505,816

Unmatched Parcel Details

USE CODE	PARCEL COUNT	TOTAL VALUE
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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 Office)

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	6032258550	ktemchack@concordnh.gov

Preparer's Signature



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Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	771.58	\$133,874
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	0.00	\$0
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	870.25	\$84,899,600
1G	Commercial/Industrial Land	349.97	\$19,897,300
1H	Total of Taxable Land	1,991.80	\$104,930,774
1I	Tax Exempt and Non-Taxable Land	540.24	\$13,858,850
Buildings Value Only		Structures	Valuation
2A	Residential		\$199,887,300
2B	Manufactured Housing RSA 674:31		\$551,500
2C	Commercial/Industrial		\$64,430,384
2D	Discretionary Preservation Easements RSA 79-D		\$0
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$264,869,184
2G	Tax Exempt and Non-Taxable Buildings		\$42,202,200
Utilities & Timber			Valuation
3A	Utilities		\$36,312,300
3B	Other Utilities		\$0
4	Mature Wood and Timber RSA 79:5		\$0
5	Valuation before Exemption		\$406,112,258
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	0	\$0
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	1	\$3,275,000
11	Modified Assessed Value of All Properties		\$402,837,258
Optional Exemptions		Amount Per	Total Grant
12	Blind Exemption RSA 72:37	\$120,234	2
13	Elderly Exemption RSA 72:39-a,b		24
14	Deaf Exemption RSA 72:38-b	\$0	0
15	Disabled Exemption RSA 72:37-b	\$0	0
16	Wood Heating Energy Systems Exemption RSA 72:70		0
17	Solar Energy Systems Exemption RSA 72:62		20
18	Wind Powered Energy Systems Exemption RSA 72:66		0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0
20	Total Dollar Amount of Exemptions		\$3,275,368
21A	Net Valuation		\$399,561,890
21B	Less TIF Retained Value		\$2,294,900
21C	Net Valuation Adjusted to Remove TIF Retained Value		\$397,266,990
21D	Less Commercial/Industrial Construction Exemption		
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem		\$397,266,990
22	Less Utilities		\$33,037,300
23A	Net Valuation without Utilities		\$366,524,590
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value		\$364,229,690



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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	\$8,467,000
WHEELABRATOR CONCORD COMPANY LP	\$23,030,000
	\$32,068,000
Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,244,300
	\$4,244,300



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$150	118	\$17,550
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	13	\$26,000
All Veterans Tax Credit RSA 72:28-b	\$150	1	\$150
Combat Service Tax Credit RSA 72:28-c			
		132	\$43,700

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		65-74	9	\$73,000	\$657,000	\$657,000
75-79		75-79	6	\$119,000	\$714,000	\$714,000
80+		80+	9	\$203,000	\$1,827,000	\$1,616,200
			24		\$3,198,000	\$2,987,200

Income Limits		Asset Limits	
Single	\$34,100	Single	\$95,000
Married	\$46,800	Married	\$95,000

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

Granted/Adopted? Yes Structures: 0

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:
 Percent of assessed value attributable to new construction to be exempted:
 Total Exemption Granted:

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

Granted/Adopted? No Properties:
 Assessed value prior to effective date of RSA 75:1-a:
 Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	273.30	\$95,324
Forest Land	337.88	\$30,250
Forest Land with Documented Stewardship	105.00	\$7,150
Unproductive Land		
Wet Land	55.40	\$1,150
	771.58	\$133,874

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:	36

Land Use Change Tax

Gross Monies Received for Calendar Year			\$0
Conservation Allocation	Percentage: 0.00%	Dollar Amount:	\$0
Monies to Conservation Fund			\$0
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 from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00		\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
			0.00	\$0	

Discretionary Preservation Easements RSA 79-D	Owners	Structures	Acres	Land Valuation	Structure Valuation
			0.00	\$0	\$0

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	\$1,490,500	\$0	\$2,294,900	\$3,785,400

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	\$180,000
	\$180,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Briar Rolfe Canal Falls	\$95,400
Briar Penacook Upper Falls	\$75,600
Briar Penacook Lower Falls	\$9,000
MVSD Share of PILOT	(\$107,892)
	\$72,108

Notes

Final

MVSD

MS1 Report CONCORD NH District: 2

PROPERTY TYPE	PARCEL COUNT	ACREAGE	LAND VALUE	BUILDING VALUE	TOTAL VALUE	USE CODES
All Other	3	219.76	10,350	0	10,350	6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,63
Commercial Improved	44	100.09	13,344,800	44,542,884	57,887,684	03XX,0310,12XX,1400,3XXX,111J,1120,317R,031R,1121,
Commercial Vacant	14	39.81	2,347,100	17,100	2,364,200	3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,3
Exempt	81	540.24	13,858,850	42,202,200	56,061,050	6V,390V,112V,123V,322A,3940
Farm Land	9	273.30	95,324	600	95,924	9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5
Hardwood	1	39.57	2,850	0	2,850	6,9037,5113
Industrial Improved	11	40.77	2,163,800	11,130,700	13,294,500	6000,6001,6002,6003
Industrial Vacant	10	163.17	567,900	0	567,900	6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,62
Loudon Prop	0	0.00	0	0	0	040X,40XX,041X,41XX,4180
Regular Open Space	0	0.00	0	0	0	4400,4410,4420,400V,402V,410V,415V,4430,4175,4185
Residential Mobile Home	7	4.45	495,400	551,500	1,046,900	0 1015
Residential Apartments	21	6.13	1,473,700	4,954,300	6,428,000	0 1015
Residential Condo	308	1.65	0	42,067,300	42,067,300	0 6400
Residential Improved	1,113	699.20	81,617,600	157,613,000	239,230,600	0103,1030,1031,101D,103V,103U
Residential Vacant	69	164.95	2,786,600	206,400	2,993,000	0111,0112,1110,1111,1112,111R,111C
TIF District	4	22.26	1,031,600	2,753,800	3,785,400	0102,1020,1021,101U,102B,102C,102L
Unproductive	0	0.00	0	0	0	0101,0104,0105,0106,0109,1010,1011,1012,1013,1014,10
Utilities	9	97.28	1,772,800	34,539,500	36,312,300	0,0140,105R,101A,1016,0120,101I,010I,013C,101C,013I,0
Wet Land	3	55.40	1,150	0	1,150	1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,1
White Pine	3	183.55	24,200	0	24,200	0 6015,6016
Totals	1,710	2,651.58	121,594,024	340,579,284	462,173,308	042X,043X,42XX,43XX,4170,4241

- 56,061,050 Exempt
 406,112,258

Unmatched Parcel Details

USE CODE	PARCEL COUNT	TOTAL VALUE
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