

SECTION 1
Letter of Transmittal

December 22, 2016

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, 2016, 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.

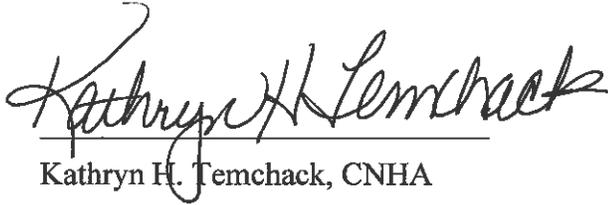
Certification of Value:

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, 2016, are indicated in the City of Concord's Vision Property CAMA System and may be

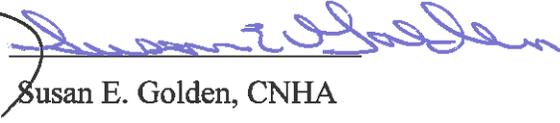
viewed on line or via a printed property assessment card available in the City of Concord Assessor's Office.

- 11) A copy of the final MS-1 submission to the Department of Revenue for the 2016 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.



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

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. Please complete all applicable pages and refer to the Instructions for Individual Items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Entity Type: Municipality Village

Municipality: County: Original Date:

City: Revision Date:

ASSESSOR

Assessor's Name

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

| | |
|--|--|
| <input type="text" value="George W. Hildum, III"/> Municipal Official 1 | <input type="text" value="Guy L. Petell"/> Municipal Official 2 |
| <input type="text" value="Thomas A. Sargent"/> Municipal Official 3 | <input type="text"/> Municipal Official 4 |
| <input type="text"/> Municipal Official 5 | <input type="text"/> Municipal Official 6 |

Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

Preparer's Name

Phone Number

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Email Address



Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

| | | Number of Acres | Assessed Valuation |
|-----|---|------------------------|---------------------------|
| 1-A | Current Use (At current values) RSA 79-A ? | 15,676.49 | \$1,766,050 |
| 1-B | Conservation Restriction Assessment RSA 79-B ? | | |
| 1-C | Discretionary Easements RSA 79-C ? | | |
| 1-D | Discretionary Preservation Easements RSA 79-D ? | 0.57 | \$14,016 |
| 1-E | Taxation of Land Under Farm Structures RSA 79-F ? | | |
| 1-F | Residential Land (Improved and Unimproved) ? | 8,207.09 | \$710,237,184 |
| 1-G | Commercial/Industrial Land (excluding Utility Land) ? | 4,430.16 | \$469,302,700 |
| 1-H | Total of Taxable Land: ? | 28,314.31 | \$1,181,319,950 |
| 1-I | Tax Exempt and Non-Taxable Land: ? | 10,530.9 | \$319,319,350 |

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

| | | Number of Structures | Assessed Valuation |
|-----|---|-----------------------------|---------------------------|
| 2-A | Residential ? | | \$1,509,832,400 |
| 2-B | Manufactured Housing as defined in RSA 674:31 ? | | \$36,526,100 |
| 2-C | Commercial/Industrial (excluding Utility buildings) ? | | \$1,057,301,488 |
| 2-D | Discretionary Preservation Easements RSA 79-D ? | 11 | \$54,900 |
| 2-E | Taxation of Farm Structures RSA 79-F ? | | |
| 2-F | Total of Taxable Buildings ? | | \$2,603,714,888 |
| 2-G | Tax Exempt and Non-Taxable Buildings: ? | | \$1,209,362,800 |

Utilities and Timber ?

| | | Assessed Valuation |
|-----|-----------------------------------|---------------------------|
| 3-A | Utilities ? | \$177,017,200 |
| 3-B | Other Utilities ? | |
| 4 | Mature Wood and Timber RSA 79:5 ? | |

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$3,962,052,038



Exemptions

| | | Total # Granted | Assessed 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-a) ? | | |
| 10b | Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ? | 1 | \$6,500,000 |
| 11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ? | | | \$3,955,297,938 |

Summation of Exemptions ?

| | Amount Per Exemption | Total # Granted | Assessed Valuation |
|--|---|-----------------|--------------------|
| 12 | Blind Exemption (RSA 72:37) ? | 28 | \$3,020,516 |
| 13 | Elderly Exemption (RSA 72:39-a & b) | 210 | \$21,506,621 |
| 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 | Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23-IV) ? | | |
| 20) Total Dollar Amount of Exemptions (sum of lines 12-19) | | | \$24,527,137 |

Calculations

| | |
|--|-----------------|
| 21 NET VALUATION: Used to Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20) | \$3,930,770,801 |
| 22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B | \$170,517,200 |
| 23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22) | \$3,760,253,601 |

Added \$45,411,574 to Commercial/Industrial Building Values for TIF Original & Unretained Assessed Values.

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser (?)

Who Appraises/Establishes the Utility Value in the Municipality? (if multiple, please list)

DRA, George Sansoucy, Kathy Temchack

Does the Municipality Use DRA Utility Values (or Equalized By the Ratio)? Yes No

SECTION A

List Electric Companies (?)

| Electric Company | Assessed Valuation |
|---|----------------------|
| Concord Steam | \$2,511,600 |
| New England Hydro | \$772,800 |
| New England Power | \$137,600 |
| Wheelabrator Concord | \$44,200,000 |
| Unitil Energy Systems | \$51,497,900 |
| Public Service/EverSource | \$34,229,900 |
| | |
| | |
| | |
| | |
| A1 Total of all Electric Companies listed in this section: | \$133,349,800 |

List Gas Companies (?)

| Gas Company | Assessed Valuation |
|--|---------------------|
| Liberty Utilities | \$42,850,600 |
| Tennessee Gas Pipeline | \$816,800 |
| | |
| | |
| | |
| A2 Total of all Gas Companies listed in this section: | \$43,667,400 |



Tax Credits and Exemptions

Veterans' Tax Credits

| Credit Description | Limits | Number of Individuals | Estimated Tax Credits |
|---|---------|-----------------------|-----------------------|
| Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$300 upon adoption by city/town) | \$150 | 990 | \$147,800 |
| Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town) | \$2,000 | | |
| Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (5700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town) | \$2,000 | 60 | \$120,000 |
| Total Number and Amount | | 1,050 | \$267,800 |

*If both the land and house qualify for the credit they count as 2. If someone is living in a house for such as a brother & wife, and one qualifies (could be 2, 3, 4, 5, 6, etc.)

Disabled and Deaf Exemption Report

| | Disabled Exemption Report (RSA 72:37-b) | | Deaf Exemption Report (RSA 72:38-b) | |
|---------------|---|---------|-------------------------------------|---------|
| | Single | Married | Single | Married |
| Income Limits | | | | |
| Asset Limits | | | | |

Elderly Exemption Report - RSA 72:39-a

| First Time Filers Granted Elderly Exemption for Current Tax Year | | | Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted | | | |
|--|---------|-----------------------|--|------------|-------------------------|--------------------------------|
| Age | # | Amount Per Individual | Age | # | Max Allowable Exemption | Total Actual Exemption Granted |
| 65-74 | 11 | \$72,818 | 65-74 | 57 | \$4,150,626 | \$3,309,157 |
| 75-79 | 6 | \$118,420 | 75-79 | 47 | \$5,565,740 | \$3,943,380 |
| 80+ | 4 | \$202,124 | 80+ | 106 | \$21,425,144 | \$14,254,084 |
| Total | | | | 210 | \$31,141,510 | \$21,506,621 |
| Income Limits | Single | \$33,400 | Asset Limits | Single | \$90,000 | |
| | Married | \$45,800 | | Married | \$90,000 | |

Community Tax Relief Incentive - RSA 79-E

Adopted: Yes No Number of Structures:

Taxation of Qualifying Historic Buildings - RSA 79-G

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H

Adopted: Yes No



Property Reports

Current Use Reports - RSA 79-A

| | Total Number of Acres Receiving Current Use | Assessed Valuation | Other Current Use Statistics | Total Number of Acres |
|---|---|--------------------|---|-----------------------|
| Farm Land | 2,561.18 | \$934,050 | Receiving 20% Rec. Adjustment | 4,777.07 |
| Forest Land | 9,309.54 | \$644,900 | Removed from Current Use During Current Tax Year 2016 | 9.35 |
| Forest Land with Documented Stewardship | 2,917.74 | \$171,550 | Owners in Current Use | 304 |
| Unproductive Land | | | Parcels in Current Use | 489 |
| Wet Land | 888.03 | \$15,550 | | |
| Total | 15,676.49 | \$1,766,050 | | |

Land Use Change Tax

| | | |
|--|----|-----------------------|
| Gross Monies Received for Calendar Year (Jan 1 through Dec 31) | | \$76,127 |
| Conservation Allocation Percentage | 50 | And/Or Dollar Amount: |
| Monies to Conservation Fund | | \$38,064 |
| Monies to General Fund | | \$38,064 |

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

| | Total Number of Acres Receiving Conservation | Assessed Valuation | Other Conservation Restriction Assessment Statistics | Total Number of Acres |
|---|--|--------------------|--|-----------------------|
| Farm Land | | | Receiving 20% Recreation Adjustment | |
| Forest Land | | | Removed from Conservation During Current Tax Year | |
| Forest Land with Documented Stewardship | | | | Total Number |
| Unproductive Land | | | Owners in Conservation | |
| Wet Land | | | Parcels in Conservation | |
| Total | | | | |

Discretionary Easements - RSA 79-C

| Total Number of Acres | # of Owners | Assessed Valuation | Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track) |
|-----------------------|-------------|--------------------|--|
| | | | |

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

| Total Number Granted | Total Number of Structures | Total Number of Acres | Assessed Valuation Land | Assessed Valuation Structures |
|----------------------|----------------------------|-----------------------|-------------------------|-------------------------------|
| | | | | |



Tax Increment Financing Districts - RSA 162-K

| TIF District Name | Date of Adoption/ Establishment | Original Assessed Value | Unretained Captured Assessed Value | Amount Used on page 2 (if any) | Retained Captured Assessed Value | Current Assessed Value |
|-------------------|------------------------------------|----------------------------|---------------------------------------|--------------------------------------|-------------------------------------|---------------------------|
| NEOCD | 3/12/2012 | \$4,842,600 | \$32,949,774 | \$37,792,374 | \$17,857,526 | \$55,649,900 |
| SEARS | 9/8/2003 | \$7,379,400 | | \$7,379,400 | \$28,066,850 | \$35,446,250 |
| TANNERY | 10/14/2010 | \$239,800 | | \$239,800 | \$1,745,600 | \$1,985,400 |
| | | | | | | |
| | | | | | | |
| | | | | | | |



Revenues Received from Payments in Lieu of Tax

| | Revenue | Number of Acres |
|---|---------|-----------------|
| State and Federal Forest Land, Recreational and/or Flood control land from MS-4, acct 3356 & 3357 | \$393 | |
| White Mountain National Forest only, acct. 3186 | | |

Check if your municipality has entered into an agreement for a payment in lieu of taxes with a renewable generation facility pursuant to RSA 72:74

| | | | |
|--------------|------------------|--------|------------------------|
| Revenue | \$110,000 | Source | BRIAN HYDRO ASSOCIATES |
| Revenue | | Source | |
| Total | \$110,000 | | |

| | Revenue | List Source(s) of Payment in Lieu of Taxes |
|-----------------------------|------------------|--|
| Other from MS-4, acct. 3186 | \$68,348 | Concord Housing Authority |
| Other from MS-4, acct. 3186 | \$2,668 | Fayette Street Project Inc. |
| Other from MS-4, acct. 3186 | \$4,903 | Fellowship Apartments Inc. |
| Other from MS-4, acct. 3186 | \$4,572 | Fellowship House Inc. |
| Other from MS-4, acct. 3186 | \$6,349 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$3,788 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$2,884 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$13,683 | Granite State Ind Living Foundation |
| Other from MS-4, acct. 3186 | \$3,293 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$78,223 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$3,218 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$73,515 | Local Government Center |
| Other from MS-4, acct. 3186 | \$5,986 | NH Interscholastic Athletic Association |
| Other from MS-4, acct. 3186 | \$60,610 | Penacook Assisted living Facility |
| Other from MS-4, acct. 3186 | \$304,252 | United Church of Christ - Havenwood Heritage |
| Other from MS-4, acct. 3186 | \$4,407 | Washington Court |
| Other from MS-4, acct. 3186 | \$58,300 | Briar Rolfe Canal Falls |
| Other from MS-4, acct. 3186 | \$5,500 | Penacook Lower Falls |
| Other from MS-4, acct. 3186 | \$46,200 | Penacook Upper Falls |
| Other from MS-4, acct. 3186 | (\$63,613) | PILOT Due to MVSD |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Total | \$687,066 | |



1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| | | |
|-----------------------|----------------------|------------|
| Preparer's First Name | Preparer's Last Name | Date |
| Kathryn | Temchack | 10/18/2018 |

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Kathryn A. Temchack *Kathryn A. Temchack*
 Preparer's Signature Assessor's Signature

[Signature] *[Signature]*
 Governing Body Member's Signature and Title Governing Body Member's Signature and Title

[Signature] _____
 Governing Body Member's Signature and Title Governing Body Member's Signature and Title

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SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

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. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality:

County:

Original Date:

City:

Revision Date:

ASSESSOR

Assessor's Name:

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

Municipal Official 1

Municipal Official 2

Municipal Official 3

Municipal Official 4

Municipal Official 5

Municipal Official 6

Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

Preparer's Name

Phone Number

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Email (optional)



Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

| | | Number of Acres | Assessed Valuation |
|-----|---|------------------------|---------------------------|
| 1-A | Current Use (At current values) RSA 79-A ? | 14,896.39 | \$1,637,150 |
| 1-B | Conservation Restriction Assessment RSA 79-B ? | | |
| 1-C | Discretionary Easements RSA 79-C ? | | |
| 1-D | Discretionary Preservation Easements RSA 79-D ? | 0.57 | \$14,016 |
| 1-E | Taxation of Land Under Farm Structures RSA 79-F ? | | |
| 1-F | Residential Land (Improved and Unimproved) ? | 7,362.37 | \$632,615,284 |
| 1-G | Commercial/Industrial Land (excluding Utility Land) ? | 4,143.9 | \$448,125,700 |
| | Loudon Parcels (Land Only) | | \$1,218,100 |
| 1-H | Total of Taxable Land: ? | 26,403.23 | \$1,083,610,250 |
| 1-I | Tax Exempt and Non-Taxable Land: ? | 9,960.12 | \$305,303,600 |

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

| | | Number of Structures | Assessed Valuation |
|-----|---|-----------------------------|---------------------------|
| 2-A | Residential ? | | \$1,339,885,100 |
| 2-B | Manufactured Housing as defined in RSA 674:31 ? | | \$36,065,900 |
| 2-C | Commercial/Industrial (excluding Utility buildings) ? | | \$998,885,728 |
| | Loudon Parcels (Buildings Only) | | \$2,603,800 |
| 2-D | Discretionary Preservation Easements RSA 79-D ? | 11 | \$54,900 |
| 2-E | Taxation of Farm Structures RSA 79-F ? | | |
| 2-F | Total of Taxable Buildings ? | | \$2,377,495,428 |
| 2-G | Tax Exempt and Non-Taxable Buildings ? | | \$1,166,779,600 |

Utilities and Timber ?

| | | Assessed Valuation |
|-----|-----------------------------------|---------------------------|
| 3-A | Utilities ? | \$122,332,800 |
| 3-B | Other Utilities ? | |
| 4 | Mature Wood and Timber RSA 79:5 ? | |

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$3,583,438,478



Exemptions

| | | Total # Granted | Assessed Valuation |
|---|---|-----------------|------------------------|
| 6 | Certain Disabled Veterans (RSA 72:36-a) ② | | |
| 7 | Improvements to Assist the Deaf RSA (72:38-b V) ② | | |
| 8 | Improvements to Assist Persons with Disabilities (RSA 72:37-a) ② | 3 | \$104,100 |
| 9 | School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ② | 1 | \$150,000 |
| 10a | Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ② | | |
| 10b | Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ② | | |
| 11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a, 10b) ⑦ | | | \$3,583,184,378 |

Summation of Exemptions ②

| | | Amount Per Exemption | Total # Granted | Assessed Valuation |
|--|---|----------------------|-----------------|---------------------|
| 12 | Blind Exemption (RSA 72:37) ② | \$120,234 | 27 | \$2,900,282 |
| 13 | Elderly Exemption (RSA 72:39-a & b) | | 183 | \$18,305,879 |
| 14 | Deaf Exemption (RSA 72:38-b) ② | | | |
| 15 | Disabled Exemption (RSA 72:37-b) ② | | | |
| 16 | Wood Heating Energy Systems Exemption (RSA 72:70) ② | | | |
| 17 | Solar Energy Systems Exemption (RSA 72:62) ② | | | |
| 18 | Wind Powered Energy Systems Exemption (RSA 72:66) ② | | | |
| 19 | Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ② | | | |
| 20) Total Dollar Amount of Exemptions (sum of lines 12-19) | | | | \$21,206,161 |

Calculations

| | |
|--|------------------------|
| 21 NET VALUATION (Land to Complete Municipal, County, and Local Education Tax (RSA 72:31) minus Line 20) | \$3,561,978,217 |
| 22 LESS UTILITIES (Line 3A) (Do not include the value of other utilities listed in Line 15) | \$122,332,800 |
| 23 NET VALUATION (WITHOUT UTILITIES) TO COMPLETE STATE EDUCATION TAX (Line 21 minus Line 22) | \$3,439,645,417 |
| LOUSON VALUATION (Net valuation of Louison land and buildings) | \$3,821,900 |

Added \$45,171,774 to Commercial/Industrial Buildings for Original & Non-retained TIF Values.

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser

Who Appraises/Establishes the Utility Value to the Municipality? (if multiple, please list)

DRA, George Sansoucy, Kathy Temchack

Does the Municipality Use DRA Utility Values as if Equalized by the Ratio? Yes No

SECTION A

List Electric Companies

| Electric Company | Assessed Valuation |
|---|---------------------|
| Concord Steam | \$2,511,600 |
| New England Hydro | \$772,800 |
| New England Power | \$137,600 |
| Public Service/EverSource | \$34,158,900 |
| Until | \$44,054,800 |
| | |
| | |
| | |
| | |
| | |
| A1 Total of all Electric Companies listed in this section: | \$81,635,700 |

List Gas Companies

| Gas Company | Assessed Valuation |
|--|---------------------|
| Tennessee Gas Pipeline | \$816,800 |
| Liberty Utilities | \$39,880,300 |
| | |
| | |
| | |
| A2 Total of all Gas Companies listed in this section: | \$40,697,100 |



Tax Credits and Exemptions

Veterans' Tax Credits ?

| Credit Description | Limits | Number of Individuals | Estimated Tax Credits |
|--|---------|-----------------------|-----------------------|
| 2 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) <small>(\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)</small> | \$150 | 866 | \$129,275 |
| 2 Surviving Spouse (RSA 72:29-a) <small>The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States. (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small> | \$2,000 | | |
| 2 Tax Credit for Service-Connected Total Disability (RSA 72:35) <small>"Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small> | \$2,000 | 48 | \$96,000 |
| Total Number and Amount | | 914 | \$225,275 |

*If both husband and wife qualify for the credit they count as 2. If someone is living at a residence such as a brother's apartment and not on the title deed, he or she still counts as 1.

Disabled and Deaf Exemption Report ?

| | Disabled Exemption Report (RSA 72:37-b) | | Deaf Exemption Report (RSA 72:38-b) | |
|---|---|---------|-------------------------------------|---------|
| | Single | Married | Single | Married |
| Income Limits ? | | | | |
| Asset Limits ? | | | | |

Elderly Exemption Report - RSA 72:39-a ?

| First Time Filers Granted Elderly Exemption for Current Tax Year | | | Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted | | | |
|--|---------|-----------------------|--|------------|-------------------------|--------------------------------|
| Age | # | Amount Per Individual | Age | # | Max Allowable Exemption | Total Actual Exemption Granted |
| 65-74 | 9 | \$72,818 | 65-74 | 46 | \$3,349,628 | \$2,508,159 |
| 75-79 | 6 | \$118,420 | 75-79 | 45 | \$5,328,900 | \$3,708,460 |
| 80+ | 2 | \$202,124 | 80+ | 92 | \$18,595,408 | \$12,089,260 |
| Total | | | | 183 | \$27,273,936 | \$18,305,879 |
| Income Limits | Single | \$33,400 | Asset Limits | Single | \$90,000 | |
| | Married | \$45,800 | | Married | \$90,000 | |

Community Tax Relief Incentive - RSA 79-E ?

Adopted: Yes No Number of Structures:

Taxation of Qualifying Historic Buildings - RSA 79-G ?

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H ?

Adopted: Yes No



Property Reports

Current Use Reports - RSA 79-A

| | Total Number of Acres Receiving Current Use | Assessed Valuation | Other Current Use Statistics | Total Number of Acres |
|---|---|--------------------|---|-----------------------|
| Farm Land | 2,291.39 | \$838,850 | Receiving 20% Rec. Adjustment | 4,352.48 |
| Forest Land | 8,959.35 | \$618,300 | Removed from Current Use During Current Tax Year 2016 | |
| Forest Land With Documented Stewardship | 2,812.74 | \$165,400 | Owners In Current Use | 283 |
| Unproductive Land | | | Parcels in Current Use | 453 |
| Wet Land | 832.91 | \$14,600 | | |
| Total | 14,896.39 | \$1,637,150 | | |

Land Use Change Tax

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

| | | | | |
|-----------------------------|------------|--|----------------------|--|
| Conservation Allocation | Percentage | | And/Or Dollar Amount | |
| Monies to Conservation Fund | | | | |
| Monies to General Fund | | | | |

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

| | Total Number of Acres Receiving Conservation | Assessed Valuation | Other Conservation Restriction Assessment Statistics | Total Number of Acres |
|---|--|--------------------|--|-----------------------|
| Farm Land | | | Receiving 20% Recreation Adjustment | |
| Forest Land | | | Removed from Conservation During Current Tax Year | |
| Forest Land With Documented Stewardship | | | | |
| Unproductive Land | | | Owners In Conservation | Total Number |
| Wet Land | | | Parcels In Conservation | |
| Total | | | | |

Discretionary Easements - RSA 79-C

| Total Number of Acres | # of Owners | Assessed Valuation | Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track) |
|-----------------------|-------------|--------------------|--|
| | | | |

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

| Total Number Granted | Total Number of Structures | Total Number of Acres | Assessed Valuation Land | Assessed Valuation Structures |
|----------------------|----------------------------|-----------------------|-------------------------|-------------------------------|
| | | | | |



| Tax Increment Financing Districts - RSA 162-K | | | | | | |
|---|-----------------------------------|----------------------------|---------------------------------------|--------------------------|-------------------------------------|---------------------------|
| TIF District Name | Date of Adoption/ Modification | Original Assessed Value | Unretained Captured Assessed Value | Amount used on page 2 | Retained Captured Assessed Value | Current Assessed Value |
| NEOCD | 3/12/2012 | \$4,842,600 | \$32,949,774 | \$37,792,374 | \$17,857,526 | \$55,649,900 |
| SEARS | 9/8/2003 | \$7,379,400 | | \$7,379,400 | \$28,066,850 | \$35,446,250 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



Revenues Received from Payments in Lieu of Tax

| | Revenue | Number of Acres |
|---|---------|-----------------|
| State and Federal Forest Land, Recreational and/or Flood control land from MS-4, acct 3356 & 3357 | | |
| White Mountain National Forest only, acct. 3186 | | |

Check if your municipality has entered into an agreement for a payment in lieu of taxes with a renewable generation facility pursuant to RSA 72:74

| | Revenue | List Source(s) of Payment in Lieu of Taxes |
|-----------------------------|------------------|--|
| Other from MS-4, acct. 3186 | \$68,348 | Concord Housing Authority |
| Other from MS-4, acct. 3186 | \$2,668 | Fayette Street Project Inc. |
| Other from MS-4, acct. 3186 | \$4,903 | Fellowship Apartments Inc. |
| Other from MS-4, acct. 3186 | \$4,572 | Fellowship House Inc. |
| Other from MS-4, acct. 3186 | \$6,349 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$3,788 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$2,884 | Fellowship Housing Opp Inc. |
| Other from MS-4, acct. 3186 | \$13,683 | Granite State Independent Living Foundation |
| Other from MS-4, acct. 3186 | \$3,293 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$78,223 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$3,218 | Granite State Management & Resources |
| Other from MS-4, acct. 3186 | \$73,515 | Local Government Center |
| Other from MS-4, acct. 3186 | \$5,986 | NH Interscholastic Athletic Association Inc. |
| Other from MS-4, acct. 3186 | \$60,610 | Penacook Assisted Living Facility Inc. |
| Other from MS-4, acct. 3186 | \$304,252 | United Church of Christ - Havenwood Heights |
| Other from MS-4, acct. 3186 | \$4,407 | Washington Court Inc. |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Other from MS-4, acct. 3186 | | |
| Total | \$640,699 | |



Concord Union School District

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| | | |
|-----------------------|----------------------|------------|
| Preparer's First Name | Preparer's Last Name | Date |
| Kathryn | Temchack | 10/18/2018 |

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Kathryn Temchack
Preparer's Signature

Kathryn Temchack
Assessor's Signature

[Signature]
Governing Body Member's Signature and Title

Thomas Sargent
Governing Body Member's Signature and Title

Guy L. Petell
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Concord Union MS1 REPORT CONCORD, NH District: 1

| PROPERTY TYPE | PARCEL COUNT | AVERAGE | LAND VALUE | BUILDING VALUE | TOTAL VALUE | USE CODES |
|-------------------------|--------------|-----------|---------------|----------------|---------------|--|
| Residential Improved | 7,156 | 6,000.62 | 618,483,400 | 1,110,944,100 | 1,729,427,500 | 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 | 382 | 1,325.19 | 13,013,800 | 1,424,700 | 14,438,500 | |
| Residential Mobile Home | 1,001 | 29.10 | 1,002,700 | 36,065,900 | 37,068,600 | 0103, 1030, 1031, 101D, 103V, 103U |
| Residential Condo | 1,863 | 7.46 | 129,400 | 227,571,200 | 227,700,600 | 0102, 1020, 1021, 101U, 102B, 102C |
| Residential Apartments | 189 | 75.63 | 14,255,100 | 40,104,020 | 54,359,120 | 0111, 0112, 1110, 1111, 1112, 111R, 111C |
| Commercial Improved | 896 | 2,084.74 | 366,812,800 | 816,430,334 | 1,183,243,134 | 03XX, 0310, 12XX, 1400, 3XXX, 111J, 1120, 317R, 031R, 1121, 112R, 112I, 3225, 3226 |
| Commercial Vacant | 112 | 263.91 | 25,920,400 | 6,735,600 | 32,656,000 | 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 | 187 | 775.87 | 34,971,500 | 88,361,300 | 123,332,800 | 040X, 40XX, 041X, 41XX, 4180 |
| Industrial Vacant | 44 | 943.75 | 6,165,900 | 2,082,700 | 8,248,600 | 4400, 4410, 4420, 400V, 402V, 410V, 415V, 4430, 4175 |
| Utilities | 44 | 1,363.56 | 7,616,200 | 114,716,600 | 122,332,800 | 042X, 043X, 42XX, 43XX, 4170 |
| Exempt | 781 | 9,960.12 | 305,303,600 | 1,166,779,600 | 1,472,083,200 | 9XXX, 9022, 9910, 5010, 501C, 501V, 9400, 8XXX, 995, 8400, 5110, 5111, 5112, 8301, 9410, 9170, 5224, 9180, 5225 |
| 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 | 93 | 5,534.80 | 192,400 | 0 | 192,400 | 6300, 6301, 6302, 6303, 6304, 6305, 6306, 6307, 6308, 6309, 6310, 6311 |
| White Pine | 93 | 4,844.40 | 533,350 | 0 | 533,350 | 6100, 6101, 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6111 |
| Orchards | 0 | 0.00 | 0 | 0 | 0 | |
| Vineyards | 0 | 0.00 | 0 | 0 | 0 | |
| Farm Land | 53 | 2,291.39 | 838,850 | 0 | 838,850 | 6000, 6001, 6002, 6003 |
| Hardwood | 12 | 1,395.07 | 57,950 | 0 | 57,950 | 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 | 829.91 | 14,550 | 0 | 14,550 | 6017, 6018 |
| Unproductive | 0 | 3.00 | 50 | 0 | 50 | 6015, 6016 |
| Louder Prop | 13 | 0.00 | 1,218,100 | 2,603,800 | 3,821,900 | 1015 |
| TIF District | 44 | 79.42 | 11,149,000 | 79,947,150 | 91,096,150 | 5020, 502C, 5020, 502V, 5120, 5121, 5122, 5123, 5124, 5220, 5221, 5222, 5223, 5125, 5126 |
| UNKNOWN | 0 | 0.00 | 0 | 0 | 0 | XXXX |
| Totals | 12,965 | 37,807.94 | 1,407,679,050 | 3,693,767,004 | 5,101,446,054 | |

- 1,472,083,200 EX
 - 91,096,150 TIF
 + 45,171,774 TIF original + unproductive
3,583,738,478



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

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. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality:

County:

Original Date:

City:

Revision Date:

ASSESSOR

Assessor's Name

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

Municipal Official 1

Municipal Official 2

Municipal Official 3

Municipal Official 4

Municipal Official 5

Municipal Official 6

Under penalties of perjury, I declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

Preparer's Name

Phone Number

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Email (optional)



Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

| | | Number of Acres | Assessed Valuation |
|-----|---|------------------------|---------------------------|
| 1-A | Current Use (At current values) RSA 79-A ? | 780.1 | \$128,900 |
| 1-B | Conservation Restriction Assessment RSA 79-B ? | | |
| 1-C | Discretionary Easements RSA 79-C ? | | |
| 1-D | Discretionary Preservation Easements RSA 79-D ? | | |
| 1-E | Taxation of Land Under Farm Structures RSA 79-F ? | | |
| 1-F | Residential Land (Improved and Unimproved) ? | 844.72 | \$77,621,900 |
| 1-G | Commercial/Industrial Land (excluding Utility Land) ? | 286.26 | \$21,177,000 |
| 1-H | Total of Taxable Land ? | 1,911.08 | \$98,927,800 |
| 1-I | Tax Exempt and Non-Taxable Land ? | 570.76 | \$14,015,750 |

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

| | | Number of Structures | Assessed Valuation |
|-----|---|-----------------------------|---------------------------|
| 2-A | Residential ? | | \$169,947,300 |
| 2-B | Manufactured Housing as defined in RSA 674:31 ? | | \$460,200 |
| 2-C | Commercial/Industrial (excluding Utility buildings) ? | | \$58,415,760 |
| 2-D | Discretionary Preservation Easements RSA 79-D ? | | |
| 2-E | Taxation of Farm Structures RSA 79-F ? | | |
| 2-F | Total of Taxable Buildings ? | | \$228,823,260 |
| 2-G | Tax Exempt and Non-Taxable Buildings ? | | \$42,583,200 |

Utilities and Timber ?

| | | Assessed Valuation |
|-----|-----------------------------------|---------------------------|
| 3-A | Utilities ? | \$54,684,400 |
| 3-B | Other Utilities ? | |
| 4 | Mature Wood and Timber RSA 79:5 ? | |

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$382,435,460



| Exemptions | | Total # Granted | Assessed 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-a) [?] | | |
| 10b | Utility Water & Air Pollution Control Exemption (RSA 72:12-a) [?] | 1 | \$6,500,000 |
| 11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6, 7, 8, 9, 10a, 10b) [?] | | | \$375,935,460 |

| Summation of Exemptions [?] | | Amount Per Exemption | Total # Granted | Assessed Valuation |
|--|--|----------------------|-----------------|--------------------|
| 12 | Blind Exemption (RSA 72:37) [?] | \$120,234 | 1 | \$120,234 |
| 13 | Elderly Exemption (RSA 72:39-a & b) | | 27 | \$3,200,742 |
| 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 | Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23-IV) [?] | | | |
| 20) Total Dollar Amount of Exemptions (sum of lines 12-19) | | | | \$9,320,976 |

| Calculations | | |
|--------------|---|---------------|
| 21 | NET VALUATION: (Use to Compute Municipal County, and Local Education Tax Rates) (Line 11 minus Line 20) | \$372,614,484 |
| 22 | LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 10. | \$48,184,400 |
| 23 | NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22) | \$324,430,084 |

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser

Who Appraises/Establishes the Utility Value in the Municipality? (if multiple, please list)

DRA, George Sansoucy, Kathy Temchack

the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? Yes No

SECTION A

List Electric Companies

| Electric Company | Assessed Valuation |
|---|---------------------|
| Public Service/Eversource | \$71,000 |
| Unitil Energy Services | \$7,443,100 |
| Wheelabrator Concord | \$44,200,000 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| A1 Total of all Electric Companies listed in this section: | \$51,714,100 |

List Gas Companies

| Gas Company | Assessed Valuation |
|--|--------------------|
| Liberty Utilities | \$2,970,300 |
| | |
| | |
| | |
| | |
| A2 Total of all Gas Companies listed in this section: | \$2,970,300 |



List Water and Sewer Companies ?

| Water/Sewer Company | Assessed Valuation |
|--|---------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| A3 Total of all Water and Sewer Companies listed in this section: | |
| Grand Total Valuation of all Sect. A Utility Companies | \$54,684,400 |

SECTION B

List Other Utility Companies ?

| Other Utility Company | Assessed Valuation |
|--|--------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| B1 Total of All Other Companies listed in this section (must agree with line 3B): | |



Tax Credits and Exemptions

Veterans' Tax Credits ?

| Credit Description | Limits | Number of Individuals | Estimated Tax Credits |
|---|---------|-----------------------|-----------------------|
| 1 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) <small>(\$30 Standard Credit, \$51 up to \$500 upon adoption by city/town)</small> | \$150 | 124 | \$18,525 |
| 2 Surviving Spouse (RSA 72:29-a) <small>"The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small> | | | |
| 3 Tax Credit for Service-Connected Total Disability (RSA 72:35) <small>"Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small> | \$2,000 | 12 | \$24,000 |
| Total Number and Amount | | 136 | \$42,525 |

*If both husband and wife qualify for the credit they could not claim more than one credit each for the same year, and the total credit for both could not exceed \$2,000.

Disabled and Deaf Exemption Report ?

| | Disabled Exemption Report (RSA 72:37-b) | | Deaf Exemption Report (RSA 72:38-b) | |
|------------------------------|---|---------|-------------------------------------|---------|
| | Single | Married | Single | Married |
| Income Limits ? | | | | |
| Asset Limits ? | | | | |

Elderly Exemption Report - RSA 72:39-a ?

| First Time Filers Granted Elderly Exemption for Current Tax Year | | | Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted | | | |
|--|---------|-----------------------|--|-----------|-------------------------|--------------------------------|
| Age | # | Amount Per Individual | Age | # | Max Allowable Exemption | Total Actual Exemption Granted |
| 65-74 | 2 | \$72,818 | 65-74 | 11 | \$800,998 | \$800,998 |
| 75-79 | | \$118,420 | 75-79 | 2 | \$236,840 | \$234,920 |
| 80+ | 2 | \$202,124 | 80+ | 14 | \$2,829,736 | \$2,164,824 |
| Total | | | | 27 | \$3,867,574 | \$3,200,742 |
| Income Limits | Single | \$33,400 | Asset Limits | Single | \$90,000 | |
| | Married | \$45,800 | | Married | \$90,000 | |

Community Tax Relief Incentive - RSA 79-E ?

Adopted: Yes No Number of Structures:

Taxation of Qualifying Historic Buildings - RSA 79-G ?

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H ?

Adopted: Yes No



Property Reports

Current Use Reports - RSA 79-A

| | Total Number of Acres Receiving Current Use | Assessed Valuation | Other Current Use Statistics | Total Number of Acres |
|---|---|--------------------|---|-----------------------|
| Farm Land | 269.79 | \$95,200 | Receiving 20% Rec. Adjustment | 424.59 |
| Forest Land | 350.19 | \$26,600 | Removed from Current Use During Current Tax Year 2016 | |
| Forest Land with Documented Stewardship | 105 | \$6,150 | Owners in Current Use | 23 |
| Unproductive Land | | | Parcels in Current Use | 36 |
| Wet Land | 55.12 | \$950 | | |
| Total | 780.1 | \$128,900 | | |

Land Use Change Tax

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

Conservation Allocation Percentage And/Or Dollar Amount:

Monies to Conservation Fund

Monies to General Fund

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

| | Total Number of Acres Receiving Conservation | Assessed Valuation | Other Conservation Restriction Assessment Statistics | Total Number of Acres |
|---|--|--------------------|--|-----------------------|
| Farm Land | | | Receiving 20% Recreation Adjustment | |
| Forest Land | | | Removed from Conservation During Current Tax Year | |
| Forest Land with Documented Stewardship | | | | Total Number |
| Unproductive Land | | | Owners in Conservation | |
| Wet Land | | | Parcels in Conservation | |
| Total | | | | |

Discretionary Easements - RSA 79-C

| Total Number of Acres | # of Owners | Assessed Valuation | Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track) |
|-----------------------|----------------------|----------------------|--|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

| Total Number Granted | Total Number of Structures | Total Number of Acres | Assessed Valuation Land | Assessed Valuation Structures |
|----------------------|----------------------------|-----------------------|-------------------------|-------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |



Tax Increment Financing Districts - RSA 162-K ?

| TIF District Name | Date of Adoption/ Modification | Original Assessed Value | Unretained Captured Assessed Value | Amount used on page 2 | Retained Captured Assessed Value | Current Assessed Value |
|-------------------|-----------------------------------|----------------------------|---------------------------------------|--------------------------|-------------------------------------|---------------------------|
| Tannery | 10/14/2010 | \$239,800 | | \$239,800 | \$1,745,600 | \$1,985,400 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



Merrimack Valley Regional

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| | | |
|-----------------------|----------------------|------------|
| Preparer's First Name | Preparer's Last Name | Date |
| Kathryn | Temchack | 10/18/2018 |

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

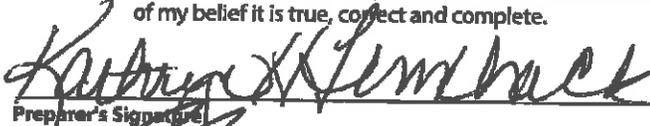
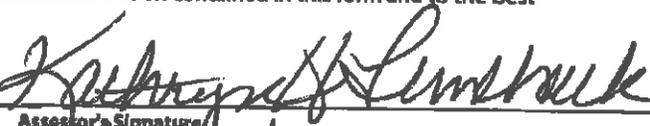
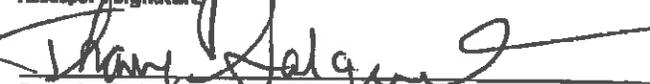
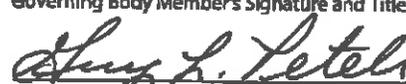
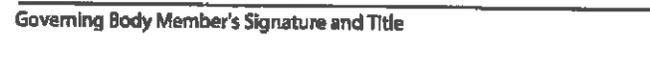
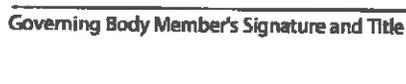
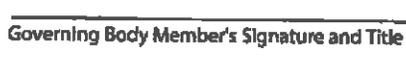
Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| | |
|--|---|
|  Preparer's Signature |  Assessor's Signature |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |
|  Governing Body Member's Signature and Title |  Governing Body Member's Signature and Title |

MS1 REPORT
CONCORD, NH District: 2

Merrimack Valley

| PROPERTY TYPE | PARCEL COUNT | ACREAGE | LAND VALUE | BUILDING VALUE | TOTAL VALUE | USE CODES |
|-------------------------|--------------|----------|-------------|----------------|-------------|---|
| Residential Improved | 1,105 | 684.16 | 74,692,500 | 134,020,200 | 208,712,700 | 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 | 77 | 156.11 | 2,471,700 | 205,400 | 2,677,100 | 1300,1310,1320,0132,106V,101V,102V,103V,106V,109V,102A,1330 |
| Residential Mobile Home | 7 | 4.45 | 457,700 | 460,200 | 917,900 | 0103,1030,1031,101D,103V,103V |
| Residential Condo | 307 | 0.00 | 0 | 35,721,700 | 35,721,700 | 0102,1020,1021,101U,102B,102C |
| Residential Apartments | 21 | 6.13 | 1,329,000 | 4,258,100 | 5,587,100 | 0111,0112,1110,1111,1112,111R,111C |
| Commercial Improved | 43 | 96.87 | 12,922,600 | 41,393,360 | 54,315,960 | 030X,0310,12XX,1400,3XX,111V,1120,317R,031R,1121,112R,1121,3225,3226 |
| Commercial Vacant | 15 | 15.99 | 2,644,800 | 36,500 | 2,681,300 | 3900,3910,3920,3930,3960,310V,316V,317V,322V,323V,332V,335V,337V,338V,340V,341V,342V,352V,354V,380V,112R,1121,3225,3226 |
| Industrial Improved | 10 | 56.47 | 3,973,500 | 12,488,000 | 16,461,500 | 040X,40XX,041X,4180 |
| Industrial Vacant | 8 | 110.80 | 307,100 | 0 | 307,100 | 4400,4410,4420,400V,402V,410V,415V,4430,4175 |
| Utilities | 9 | 97.44 | 1,770,800 | 57,913,600 | 54,684,400 | 042X,043X,42XX,43XX,4170 |
| Exempt | 84 | 570.78 | 14,015,750 | 42,583,200 | 56,598,950 | 9XXX,9022,9910,5010,501C,501V,9400,8XXX,995,8400,5110,5111,5112,8301,9410,9170,5224,9180,5225 |
| 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 | 220.56 | 8,300 | 0 | 8,300 | 6300,6301,6302,6303,6304,6305,6306,6307,6308,6309,6310,6311 |
| White Pine | 4 | 190.06 | 22,050 | 0 | 22,050 | 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 | 269.79 | 95,200 | 0 | 95,200 | 6000,6001,6002,6003 |
| Hardwood | 1 | 44.57 | 2,400 | 0 | 2,400 | 6200,6201,6202,6203,6204,6205,6206,6207,6208,6209,6210,6211 |
| Farmland Nurseries | 0 | 0.00 | 0 | 0 | 0 | |
| Wet Land | 0 | 0.00 | 0 | 0 | 0 | |
| Unproductive | 3 | 55.12 | 950 | 0 | 950 | 6017,6018 |
| Loudon Prop | 0 | 0.00 | 0 | 0 | 0 | 6015,6016 |
| TIF District | 0 | 0.00 | 0 | 0 | 0 | 1015 |
| DNKKNWN | 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 |
| Totals | 1,707 | 2,581.56 | 115,087,450 | 325,692,560 | 440,780,010 | |

- 56,598,950 - EX
 - 1,985,400 TIF
 + 339,800 TIF Original
 382,435,460