



Request for Proposals General and Data Verification Assessing Services

The Town of Boscawen is seeking competitive proposals from qualified individuals or companies to provide General Assessing Services including Measure and Listing, Data Verification Services and the 2028 town-wide property revaluation update.

1. FUNCTIONS, RESPONSIBILITIES, TERM OF CONTRACT

The Town of Boscawen, NH seeks to retain a Professional Assessing Service and sign a contract to perform the duties of and function as Municipal Assessor for the Town for the five-year period from January 1, 2024, to December 31, 2028.

2. PROPOSAL REQUIREMENTS

Please note the following items must be included with the proposal:

- Name and contact information of the Professional Assessing Service's authorized representative.
- The number of years the Professional Assessing Service has been engaged in the assessing business.
- Explanation of the Professional Assessing Service's ability to provide the services and minimum specifications described below, in accordance with NH law, the Department of Revenue Administration's (DRA) Rev 600 rules and municipal assessment appraisal industry standards.
- Qualifications of the individuals to be assigned to the Town, including certifications and years of experience.
 - The Proposer must be certified by the DRA as a Property Assessor Supervisor as outlined in Asb 304.04.
- A list of municipal clients, including number of real estate parcels, and scope of services. This list must include at least three (3) communities comparable to the Town of Boscawen in terms of population and parcel count.

3. SCOPE OF WORK

The Town of Boscawen is located within Merrimack County, New Hampshire. It is 25.5 square miles with a population of just over 4,000. The Town has 1684 parcels and 1785 cards with the following characteristics:

<u>PROPERTY TYPE</u>	<u>PARCEL COUNT</u>
Residential Land Only	96
Residential Land Only with Current Use	122
Residential Land & Building (not including CU)	861
Residential Land & Building with Current Use	103
Manufactured Housing on Own Land	34
Manufactured Housing on Land of Another	188
Duplex & Multi-Family	90
Commercial/Industrial Land Only	24
Commercial/Industrial Land & Buildings	68
Commercial/Industrial with Current Use	8
Utility Parcels	4
TOTAL TAXABLE PARCELS	1598
TOTAL EXEMPT/NON-TAXABLE	86
TOTAL NUMBER OF PARCELS	1684
TOTAL NUMBER OF CARDS	1785
Properties with view (included above)	37
Properties with water frontage (included above)	46

Utility appraisal will be included with the General Assessing Request for Proposals. The Town utilizes digitized tax maps and contracts this service with Terra Maps in Chichester, NH. The Town uses Avitar Assessing, Building Permitting, Avitar Tax Collect and Motor Vehicle software with panorama view. A copy of the most recent MS-1 is attached. Exemptions, Credits and Current Use were recertified for 2023. The most recent cyclical revaluation was completed in 2023. Boscawen bills its taxes twice yearly, with general assessing values as of April 1st. All materials, values and information needed for the completion of the MS 1 are due no later than August 1st each year.

The Town endeavors to find a Professional Assessing Service who will work closely with the Town to perform assessing services as needed. Interested contractors are invited to submit proposals that shall include, at a minimum, the following services.

The **SCOPE OF WORK** is broken into three subcategories: General Assessing Services, Measure and Listing, and Revaluation. Proposals must include sections that address each separately.

Part 1 – GENERAL ASSESSING SERVICES

- Pick-ups: Perform the careful measuring, listing, and valuation of any new or newly modified properties represented by the issuance of permits (building, demolition, driveway, etc.) or any other applicable source.
- Map changes: Reassess and generate new values for any new parcels created from subdivisions, developments, or lot line changes/mergers which have occurred prior to April 1st of each tax year.
- Review all requests for permanent exemptions and credits, including but not

limited to solar & elderly exemptions, veteran's credits, religious, educational, charitable and non-profit exemptions and develop a recommendation to the Selectboard for approval or denial.

- Review all requests for abatement and develop a recommendation to the Selectboard for approval or denial.
- Review applications for current use and develop a recommendation to the Selectboard for approval or denial.
- Establish value for Land Use Change Tax (LUCT) and all other statutory assessing obligations and develop a written recommendation to the Selectboard for approval or denial.
- Once a month the Town requests an in-person visit from the assessor to receive all updates and applications for the above requests, any questions from taxpayers and assistance for PCD staff.
- Timely communication with Planning & Community Director and the Selectboard upon request.
- Prepare any necessary utility property valuation updates.
- Act as the assessing agent for the Town of Boscawen in abatement appeals, including formal appeals to the BTLA or Superior Court, representing the Town and its best interests.
- Meet and work with DRA monitors to ensure that the Town of Boscawen is satisfying all State and NH certification requirements and to maintain a positive and responsive working relationship.
- Perform annual assessment to sales ratio studies for the purpose of completing the annual equalization process. Investigate countable sales whose sale price notably varies from assessed value.
- Enter data as of April 1st into Avitar software during the course of regular duties due by May 1st.
- Prepare and process the MS-1 annually by August 1st.
- At least one assessor shall be assigned to the Town of Boscawen to ensure continuity. Work shall be overseen and reviewed by a DRA-certified assessor or assessing supervisor.

Part 2 – MEASURE AND LISTING

- Measure and List and enter changes for approximately one-quarter (1/4) of all taxable and tax-exempt properties including current use properties each year for four (4) years of the Contract so that all properties have been inspected and field verified at least once within the four-year cycle, including pick-ups.
- Enter data into Avitar software as needed during the course of regular duties.

Part 3 – REVALUATION

The Town of Boscawen will accept proposals for cyclical collection over 5 years and/or a one-year, full valuation update for 2028 that includes:

- Perform Sales Verification.
- Perform sales analysis.
- Develop Unit Costs tables.

- Test New Cost tables.
- Recalculation of all values.
- Perform comprehensive final field review of new values.
- Prepare report of preliminary values to be available for taxpayer's reference in the year of the statistical update/revaluation.
- Prepare and mail a letter to each property owner regarding the new value for their property that explains the contributing factors related to the new value.
- Perform informal reviews/hearings for residents who want to discuss their new value with the assessor.
- Review after hearings.
- Enter data into Avitar software.
- Final Sales Analysis and New Values.
- Digital version of final cards.
- Write the USPAP Standard 6 Compliant Final Appraisal Report for 2028.

4. TERMINATION OR RESIGNATION

The Town of Boscawen reserves the right to terminate the contract with the selected Professional Assessing Service at any time, by giving written notice of such termination and specifying the effective date thereof, at least thirty (30) days before the effective date of such termination. In that event, all finished and unfinished work products shall become the property of the Town of Boscawen. If the contract is terminated by the Town, as provided herein, the Professional Assessing Service will be paid an amount which reflects the same ratio to the total compensation as the services performed reflect to the total services covered by the contract, less payment of compensation previously made.

The Town reserves the right to have any contracted assessor assigned to the Town of Boscawen removed from the assignment and require a new assessor be assigned, should the Town have concerns with the person's performance, demeanor, or working relationship with any Town employee, official, or member of the public. Prior to any removal of the contracted assessor the Town will attempt to work with the contractor to resolve the concerns. Contractor agrees that if the Town makes a demand for the assignment of a new assessor, it will make all reasonable efforts to accommodate the Town's request.

If any assessor assigned to the Town of Boscawen is convicted of a crime that would create mistrust in the assessor or their ability to perform their duties for the Town, the Town of Boscawen shall, without prior notice, immediately terminate the assessing service contract without any further obligation for payment. Such crimes include but are not limited to theft, perjury, and other crimes of dishonesty under the New Hampshire criminal code.

5. SERVICES AND ACCOMMODATIONS BY THE TOWN

The Town of Boscawen will furnish information pertaining to ownership of all property in the Town, including tax maps, charts, plans, and sales information, as needed to perform the revaluation and general assessing services. The contractor and its employees and/or agents agree

to maintain the confidentiality of any material, which is not subject to public disclosure pursuant to 91-A.

The Town performs monthly parcel ownership updates in Avitar software which are reflected in recorded deeds. Updates are also completed from credit or exemption review, issued building permits, or the need for land use change tax assessments.

The Town will inform the contracted assessor of any lot subdivision, merger or lot line adjustment.

The Professional Assessing Service agrees to provide all services, support, personnel, labor, personal materials and equipment to perform the services that are subject to the RFP. The Professional Assessing Service shall provide all the above stated resources. Personal materials include calculators and field inspection equipment. All work will be in compliance with the State of New Hampshire Department of Revenue Administration Administrative Rules governing assessing and any relevant applicable rules and standards adopted by the Assessing Standards Board.

6. CLERICAL EXPECTATIONS

The Town shall provide access to a computer at the Municipal office, copy machine, and office telephone for the agents and employees of the Professional Assessing Service to use in the execution of the Contract. All Town Computer Use Policies are to be observed by any person working within the Municipal Office.

The PCD office will accept all applications for credits, exemptions, current use or abatements from taxpayers. Applications will be reviewed by assessors during monthly scheduled visits to the town, during work hours, for submission to the Selectboard. Exceptions can be made on a case-by-case basis for any emergent situations requiring immediate attention. This will require approval from the PCD Director.

PCD staff will respond to taxpayers' requests for assistance and assist with interpretation of assessment facts. If unable to answer questions directly, PCD staff will set up phone or in-person appointments with the assessor, during their monthly visits to the Town Offices.

Any additional clerical expectations by PCD staff, other than above, shall be clearly outlined in the proposal.

7. TRANSFER, ASSIGNMENTS, SUBLETTING

The Professional Assessing Service may not assign any part of this Contract without express written permission by the Town.

All work products used or created in conjunction with the services covered under this Contract shall be the sole property of the Town of Boscawen, and that, in the event of cancellation or termination, such products will remain with the Town.

8. COMMENCEMENT AND COMPLETION OF CONTRACT

The contract shall begin on January 1, 2024, with the execution of a Contract between the selected Professional Assessing Service and the Town.

9. INSURANCE AND INDEMNIFICATION

The Professional Assessing Service agrees to indemnify, defend, and hold harmless the Town, its officials, agents, volunteers and employees against all claims including but not limited to claims for bodily injury, death and property damage, which are caused by the Professional Assessing Service's actions or failure to act in the course of the Professional Assessing Service's performance of all services under this Contract.

The Professional Assessing Service shall maintain the following insurances throughout the Contract term:

- A. **Workers' Compensation Insurance** that meets the State of NH statutory requirements
- B. **Liability Insurance** of \$1,000,000 per occurrence and \$2,000,000 aggregate
- C. **Automobile Liability Insurance** of \$1,000,000 each accident
- D. **Professional Liability Insurance** of \$1,000,000 per claim and \$2,000,000 aggregate

The Professional Assessing Service shall file preliminary certificates with the proposal submission showing that the above insurance has been purchased. The adequacy of protection shall be subject to the approval of the Selectboard. The Professional Assessing Service shall name the Town, its officials, agents, volunteers and employees as additional insured on the General and Automobile Liability policies on a primary and non-contributory basis. The provisions listed within this RFP shall also be included in a Contract for service prepared by the successful bidder. The contractor agrees to provide the Town with certificates of insurance identifying the Town as co-insured within thirty (30) days after the signing of the contract. The Town will be notified within 15 days in the event of loss or change in coverage conditions or amounts of coverage. Each policy of insurance shall be issued by a financially secure insurer duly licensed to do business in the State of New Hampshire.

10. CONFLICT OF INTEREST

Any perceived or known conflicts of interest shall be identified within proposals. The selected bidder shall not compensate, in any way, a Town officer or employee or any member of the family of such officer or employee in the performance of any work under this contract. Any identified conflict of interest should be stated. If any contractor, employees or agents have any interest in property located within Boscawen, that should be made known to the Town during the proposal process.

11. LIMITATIONS AND OBLIGATIONS

The proposal shall explicitly state any limitations by the bidder on the provisions of the scope of work and any additional obligations required by the Town in order for the bidder to fulfill the requirements of the scope of work.

12. PROJECT AWARD

The Town of Boscawen reserves the right to reject any or all proposals, to award proposals in whole or in part, deemed to be in the best interest of the Town, regardless of the lowest bid amount. Financial obligation is a strong consideration of the Selectboard in the current economic climate. The Town reserves the right to request additional data or information or a presentation in support of written proposals received. Considerations in the awarding of the Contract will be given to price, experience and competence of the bidder, the quality and experience of the associated personnel, the nature and size of the organization and the quality of similar services provided by the bidder to similar organizations.

However, the Town may award a contract based on the offers received, without additional submission. The proposal should be submitted on the most favorable terms, from all aspects, which the proposer can submit.

After the bid opening, the bidder may not amend, correct, modify, or change in any fashion a bid which would be contradictory to the interests of the Town of Boscawen or fair competition. The Selectboard may waive minor informalities, or allow the bidder to make corrections, as long as the intent of the bid is not disturbed.

All bids shall detail the specific cost of services, payment schedule, and any extra service not deemed part of the contract and their specific / itemized cost.

To be determined responsible, a prospective contractor must:

- A. have adequate financial resources and insurance requirements to perform the contract, or the ability to obtain them.
- B. be able to comply with the required or proposed delivery or performance schedules.
- C. have a satisfactory performance record.
- D. have a proven record of integrity and business ethics.
- E. have the necessary organization, experience, technical skills, and support staff, or the ability to obtain them.

13. ADDITIONAL REQUIREMENTS

1. The Contractor shall be compensated as an independent contractor and shall be responsible for providing FICA, Workmen's Compensation, Unemployment Compensation, and Liability for any and all of its employees assigned to complete work for the Town.
2. All personnel assigned for work within the Town shall be approved by the NH Department of Revenue and shall perform duties only allowed within the individual's certification level. The contractor shall monitor all fieldwork performed.
3. No compensation shall be paid in any way to Town officers, employees, or their families in the performance of any work under this contract.
4. All work products used or created in conjunction with the services covered under this Contract shall be the sole property of the Town of Boscawen, including all records, reports, maps, and supporting documentation produced in the performance of the

Contract. and that in the event of cancellation or termination, such products will remain with the Town.

14. WARRANTIES

The Contractor represents and warrants that any services provided by the Contractor hereunder shall be rendered in a professional manner by qualified personnel trained and skilled in the performance of the specific service involved and that the Contractor shall employ qualified personnel in such positions as are necessary to execute or to fulfill all the terms and conditions of the agreement and that such personnel shall possess the minimum qualifications and Certifications as established by the NH Assessing Standards Board and the NH Department of Revenue.

16. SUBMISSION REQUIREMENTS

Four (4) copies of sealed proposals clearly marked “**Assessing Services Proposal**” are due by **4:00pm on Tuesday, November 28, 2023**. Proposals will be opened at **6:00pm on Thursday, November 30, 2023**. Proposals should be mailed or hand delivered to:

**Town of Boscawen
Attn: Selectboard
116 North Main Street
Boscawen, NH 03303**

Faxed or emailed proposals will not be accepted.

The Town will not be responsible for late mail deliveries, and no proposal will be accepted if it is received after the time stipulated in the submission requirements above.

Questions about this RFP and Bid Specifications should be directed to the Director of Planning & Community Development, Kellee Jo Easler keasler@boscawennh.gov or 603.753.9188 x2309.



Boscawen 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	
Kerry Connor (Avitar)	

Municipal Officials		
Name	Position	Signature
Matthew T. Burdick	Board of Selectmen	
Lorrie J. Carey	Board of Selectmen	
Bill R. Bevans	Board of Selectmen	

Preparer		
Name	Phone	Email
Loren Martin	798-4419	loren@avitarassociates.com

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2023
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	10,435.67	\$1,124,481	
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	0.30	\$1,200	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,214.67	\$164,920,000	
1G	Commercial/Industrial Land	565.63	\$23,971,600	
1H	Total of Taxable Land	13,216.27	\$190,017,281	
1I	Tax Exempt and Non-Taxable Land	2,168.51	\$11,540,100	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$247,923,551	
2B	Manufactured Housing RSA 674:31	0	\$17,868,600	
2C	Commercial/Industrial	0	\$48,493,400	
2D	Discretionary Preservation Easements RSA 79-D	4	\$25,149	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$314,310,700	
2G	Tax Exempt and Non-Taxable Buildings	0	\$107,447,000	
Utilities & Timber			Valuation	
3A	Utilities		\$13,184,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$517,512,181	
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	0	\$0	
11	Modified Assessed Value of All Properties		\$517,512,181	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	9	\$418,600
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	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	44	\$493,500
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$927,100
21A	Net Valuation			\$516,585,081
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$516,585,081
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$516,585,081
22	Less Utilities			\$13,184,200
23A	Net Valuation without Utilities			\$503,400,881
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$503,400,881



Utility Value Appraiser
 Avitar Associates of NE

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$89,800	\$0	\$0	\$0	\$89,800
UNITIL ENERGY SYSTEMS INC	\$11,836,000	\$144,700	\$0	\$0	\$11,980,700
	\$11,925,800	\$144,700	\$0	\$0	\$12,070,500

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$1,113,700	\$0	\$0	\$0	\$1,113,700
	\$1,113,700	\$0	\$0	\$0	\$1,113,700



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	104	\$52,000
Surviving Spouse RSA 72:29-a	\$700	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	\$500	19	\$9,500
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		136	\$87,500

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$0
Married	\$0

Disabled Asset Limits	
Single	\$0
Married	\$0

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
65-74	0
75-79	0
80+	1

Age	Number	Amount	Maximum	Total
65-74	3	\$32,000	\$96,000	\$96,000
75-79	3	\$48,000	\$144,000	\$144,000
80+	3	\$64,000	\$192,000	\$178,600
	9		\$432,000	\$418,600

Income Limits	
Single	\$25,000
Married	\$35,000

Asset Limits	
Single	\$50,000
Married	\$50,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	1,531.55	\$448,120
Forest Land	5,309.06	\$511,040
Forest Land with Documented Stewardship	2,609.88	\$144,612
Unproductive Land	74.42	\$1,546
Wet Land	910.76	\$19,163
	10,435.67	\$1,124,481

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	6,890.55
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	14.82
Total Number of Owners in Current Use	Owners:	166
Total Number of Parcels in Current Use	Parcels:	243

Land Use Change Tax

Gross Monies Received for Calendar Year		\$27,495
Conservation Allocation	Percentage: 100.00 %	Dollar Amount: \$0
Monies to Conservation Fund		\$27,495
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:	
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



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

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

Discretionary Preservation Easements RSA 79-D	Owners	Structures	Acres	Land Valuation	Structure Valuation
	3	4	0.30	\$1,200	\$25,149

Map	Lot	Block	%	Description
00081B	000033	000000	50	79-D HISTORIC BARN
00081A	000025	000000	75	79-D HISTORIC BARN
00081A	000025	000000	75	79-D HISTORIC BARN
00081A	000019	000000	75	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

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	\$392.00	435.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
BRIAR HYDRO ASSOCIATES	\$193,248
	\$193,248

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
RIVERBEND COMMUNITY MENTAL	\$18,469
COMMUNITY BRIDGES	\$5,561
	\$24,030

Notes



Fire Protection Area 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/>

Preparer
Loren Martin (Avitar Associates)

Preparer		
Name	Phone	Email
Loren Martin	848-4420	loren@avitarassociates.com

Preparer's Signature 



New Hampshire
Department of
Revenue Administration

**2023
MS-1V**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	252.18	\$33,750	
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	75.25	\$17,928,300	
1G	Commercial/Industrial Land	874.76	\$64,189,700	
1H	Total of Taxable Land	1,202.19	\$82,151,750	
1I	Tax Exempt and Non-Taxable Land	184.88	\$7,889,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$127,176,246	
2B	Manufactured Housing RSA 674:31	0	\$3,916,100	
2C	Commercial/Industrial	0	\$223,955,200	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$355,047,546	
2G	Tax Exempt and Non-Taxable Buildings	0	\$39,125,954	
Utilities & Timber			Valuation	
3A	Utilities		\$12,338,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$449,537,496	
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	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		\$449,387,496	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	1	\$59,800
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$75,000	2	\$144,300
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	9	\$66,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$270,100
21A	Net Valuation			\$449,117,396
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$449,117,396
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$449,117,396
22	Less Utilities			\$12,338,200
23A	Net Valuation without Utilities			\$436,779,196
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$436,779,196

