



Amherst 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/>

Richard Dorsett Jr., CNHA (KRT Appraisal, 191 Merrimack St #701, Haverhill, M)

Name	Position
Peter Lyon	Chairman, Board of Selectmen
Dwight Brew	Co-Chairman, Board of Selectmen
Thomas P Grella	Selectman
John D'Angelo	Selectman
Danielle Pray	Selectman

Signature
Peter Lyon 9-27-21
Dwight Brew 09/27/2021
Thomas Grella 9/27/21
John D'Angelo 9/21/21
Danielle Pray 9-27-21

Name	Phone	Email
MICHELE BOUDREAU	603-769-1996	MBOUDREAU@AMHERSTNH.GOV

Michele Boudreau
Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,373.69	\$816,000	
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$15,800	
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	8,454.79	\$601,822,251	
1G	Commercial/Industrial Land	826.61	\$69,805,525	
1H	Total of Taxable Land	15,792.49	\$672,459,576	
1I	Tax Exempt and Non-Taxable Land	5,094.97	\$31,912,800	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,434,551,811	
2B	Manufactured Housing RSA 674:31	0	\$6,061,300	
2C	Commercial/Industrial	0	\$169,488,750	
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	\$1,610,101,861	
2G	Tax Exempt and Non-Taxable Buildings	0	\$83,311,600	
Utilities & Timber			Valuation	
3A	Utilities		\$62,895,900	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,345,457,337	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$1,079,700	
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 Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$2,344,377,637	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$37,000	4	\$148,000
13	Elderly Exemption RSA 72:39-a,b	\$0	72	\$8,986,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$65,000	9	\$585,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	7	\$48,200
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			\$9,767,200
21A	Net Valuation			\$2,334,610,437
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,334,610,437
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,334,610,437
22	Less Utilities			\$62,895,900
23A	Net Valuation without Utilities			\$2,271,714,537
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,271,714,537



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Utility Value Appraiser

Scott W Bartlett CNHA

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	\$31,127,600	\$4,061,000		\$11,777,000	\$46,965,600
	\$31,127,600	\$4,061,000		\$11,777,000	\$46,965,600

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,382,600	\$572,800			\$5,955,400
	\$5,382,600	\$572,800			\$5,955,400

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$9,415,900	\$559,000			\$9,974,900
	\$9,415,900	\$559,000			\$9,974,900



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	483	\$241,500
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	27	\$108,000
All Veterans Tax Credit RSA 72:28-b	\$500	47	\$23,500
Combat Service Tax Credit RSA 72:28-c	\$500	0	\$0
		557	\$373,000

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$41,760	Single	\$150,000
Married	\$57,000	Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	3
75-79	4
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	14	\$76,000	\$1,064,000	\$1,064,000
75-79	19	\$114,000	\$2,166,000	\$2,033,000
80+	39	\$151,000	\$5,889,000	\$5,889,000
	72		\$9,119,000	\$8,986,000

Income Limits	
Single	\$41,760
Married	\$57,000

Asset Limits	
Single	\$150,000
Married	\$150,000

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? No

Structures:

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:

Assessed value prior to effective date of RSA 75:1-a: 1,900,920

Current Assessed Value: \$1,943,061



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Current Use RSA 79-A

	Total Acres	Valuation
Farm Land	2,145.18	\$455,600
Forest Land	2,860.82	\$328,300
Forest Land with Documented Stewardship	216.38	\$12,200
Unproductive Land	19.23	\$300
Wet Land	1,132.08	\$19,600
	6,373.69	\$816,000

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	29.00
Total Number of Owners in Current Use	Owners:	204
Total Number of Parcels in Current Use	Parcels:	196

Land Use Change Tax

Gross Monies Received for Calendar Year		\$145,300
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$145,300
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	18.17	\$3,600
Forest Land	45.16	\$7,000
Forest Land with Documented Stewardship	68.72	\$5,200
Unproductive Land		
Wet Land	5.35	\$0
	137.40	\$15,800

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	3
Parcels in Conservation Restriction	Parcels:	7



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Discretionary Easements RSA 79-C

Acres

Owners

Assessed Valuation

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

Number Granted

Structures

Acres

Land Valuation

Structure Valuation

Discretionary Preservation Easements RSA 79-D

Owners

Structures

Acres

Land Valuation

Structure Valuation

Map Lot Block % Description

This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District

Date

Original

Unretained

Retained

Current

This municipality has no TIF districts.

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

\$12.00

18.00

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

Amount

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

Amount

FRIENDS OF YOUNG JUDAEA

\$5,000

SOUTHERN NEW HAMPSHIRE MEDICAL CENTER

\$11,799

\$16,799

Notes