



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/>

Assessor
Todd Haywood RES, CNHA (Granite Hill Municipal Services)

Municipal Officials		
Name	Position	Signature
Peter Lyon	Chairman	<i>P. Lyon</i> 8-28-23
Danielle Pray	Co-Chairman	<i>D. Pray</i> 8-28-23
William Stoughton	Selectman	<i>W. Stoughton</i> 8-28-23
Thomas P Grella	Selectman	<i>T. Grella</i> 8-28-23
John D'Angelo	Selectman	<i>John D'Angelo</i> 8-28-23

Preparer		
Name	Phone	Email
Michele Boudreau	769-1996	mboudreau@amherstnh.gov

Michele L Boudreau
Preparer's Signature



New Hampshire
Department of
Revenue Administration

2023
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,124.35	\$959,000	
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$14,600	
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	8,494.95	\$608,039,251	
1G	Commercial/Industrial Land	907.89	\$71,049,525	
1H	Total of Taxable Land	15,664.59	\$680,062,376	
1I	Tax Exempt and Non-Taxable Land	5,206.33	\$32,052,300	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,472,409,620	
2B	Manufactured Housing RSA 674:31	0	\$6,109,400	
2C	Commercial/Industrial	0	\$176,191,600	
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	\$1,654,710,620	
2G	Tax Exempt and Non-Taxable Buildings	0	\$83,341,900	
Utilities & Timber			Valuation	
3A	Utilities		\$72,089,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,406,862,496	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	3	\$927,400	
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		\$2,405,935,096	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$50,690	5	\$253,450
13	Elderly Exemption RSA 72:39-a,b	\$0	77	\$13,076,740
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$89,050	5	\$436,400
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	86	\$1,357,200
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			\$15,123,790
21A	Net Valuation			\$2,390,811,306
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,390,811,306
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,390,811,306
22	Less Utilities			\$72,089,500
23A	Net Valuation without Utilities			\$2,318,721,806
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,318,721,806



Utility Value Appraiser

Scott 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	\$28,299,200	\$4,527,000		\$24,991,100	\$57,817,300
	\$28,299,200	\$4,527,000		\$24,991,100	\$57,817,300

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,658,200	\$551,100			\$5,209,300
	\$4,658,200	\$551,100			\$5,209,300

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$8,530,500	\$532,400			\$9,062,900
	\$8,530,500	\$532,400			\$9,062,900



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	451	\$225,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	39	\$156,000
All Veterans Tax Credit RSA 72:28-b	\$500	53	\$26,500
Combat Service Tax Credit RSA 72:28-c			
		543	\$408,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	\$54,300
Married	\$73,325

Disabled Asset Limits	
Single	\$165,000
Married	\$165,000

Elderly Exemption Report

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

Age	Number
65-74	4
75-79	3
80+	5

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	\$104,120	\$1,457,680	\$1,379,280
75-79	23	\$156,180	\$3,592,140	\$3,496,870
80+	40	\$206,870	\$8,274,800	\$8,200,590
	77		\$13,324,620	\$13,076,740

Income Limits	
Single	\$54,300
Married	\$73,325

Asset Limits	
Single	\$165,000
Married	\$165,000

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: 1

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

Current Assessed Value: \$1,749,787



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,070.87	\$567,000
Forest Land	2,790.43	\$347,300
Forest Land with Documented Stewardship	123.19	\$19,500
Unproductive Land	19.23	\$400
Wet Land	1,120.63	\$24,800
	6,124.35	\$959,000

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:	74.46
Total Number of Owners in Current Use	Owners:	196
Total Number of Parcels in Current Use	Parcels:	172

Land Use Change Tax

Gross Monies Received for Calendar Year			\$323,610
Conservation Allocation	Percentage:	100.00 %	Dollar Amount:
Monies to Conservation Fund			\$323,610
Monies to General Fund			

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	18.17	\$3,300
Forest Land	45.16	\$6,700
Forest Land with Documented Stewardship	68.72	\$4,600
Unproductive Land		
Wet Land	5.35	\$0
	137.40	\$14,600

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



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
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Map	Lot	Block	%	Description
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This municipality has no Discretionary Preservation Easements.

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

Revenues Received from Payments in Lieu of Tax
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Revenue	Acres
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State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357

White Mountain National Forest only, account 3186

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

Friends of Young Judaea

\$5,000

Parkhurst Place Limited Partnership

\$26,161

Southern NH Medical Center

\$9,029

\$40,190

Notes

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