



## 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 (GRANITE HILL MUNICIPAL SERVICES)

Municipal Officials		
Name	Position	Signature
DANIELLE PRAY	CHAIRMAN-BOARD OF SELECTMEN	<i>Danielle Pray 8-26-24</i>
WILLIAM STOUGHTON	VICE CHAIR-BOARD OF SELECTMEN	<i>Bill Stoughton 8-26-24</i>
PETER LYON	BOARD OF SELECTMEN	<i>Peter Lyon 8-26-24</i>
THOMAS P GRELLA	BOARD OF SELECTMEN	<i>Tom Grella 8/26/24</i>
CYNTHIA DOKMO	BOARD OF SELECTMEN	<i>Cynthia Dokmo 8-26-24</i>

Preparer		
Name	Phone	Email
MICHELE BOUDREAU	603-673-6041	MBODREAU@AMHERSTNH.GOV
<i>Michele Boudreau</i>		
Preparer's Signature		



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	5,959.76	\$918,700	
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	8,519.56	\$609,725,651	
1G	Commercial/Industrial Land	911.29	\$70,802,925	
1H	Total of Taxable Land	15,528.01	\$681,461,876	
1I	Tax Exempt and Non-Taxable Land	5,304.25	\$32,845,600	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,487,734,400	
2B	Manufactured Housing RSA 674:31	0	\$6,063,500	
2C	Commercial/Industrial	0	\$174,951,700	
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	\$1,668,749,600	
2G	Tax Exempt and Non-Taxable Buildings	0	\$83,577,900	
Utilities & Timber			Valuation	
3A	Utilities		\$82,184,000	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,432,395,476	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	2	\$490,200	
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		\$2,431,905,276	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$50,690	4	\$202,760
13	Elderly Exemption RSA 72:39-a,b	\$0	77	\$13,239,560
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$89,050	5	\$436,900
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	118	\$2,003,900
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			\$15,883,120
21A	Net Valuation			\$2,416,022,156
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,416,022,156
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,416,022,156
22	Less Utilities			\$82,184,000
23A	Net Valuation without Utilities			\$2,333,838,156
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,333,838,156



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	\$27,310,000	\$2,938,900		\$38,758,300	\$69,007,200
	<b>\$27,310,000</b>	<b>\$2,938,900</b>		<b>\$38,758,300</b>	<b>\$69,007,200</b>
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,152,900	\$411,300			\$4,564,200
	<b>\$4,152,900</b>	<b>\$411,300</b>			<b>\$4,564,200</b>
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$8,336,100	\$276,500			\$8,612,600
	<b>\$8,336,100</b>	<b>\$276,500</b>			<b>\$8,612,600</b>



**New Hampshire  
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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	465	\$232,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	44	\$176,000
All Veterans Tax Credit RSA 72:28-b	\$500	57	\$28,500
Combat Service Tax Credit RSA 72:28-c			
		<b>566</b>	<b>\$437,000</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	
Married	

<b>Deaf Asset Limits</b>	
Single	
Married	

<b>Disabled Income Limits</b>	
Single	\$54,300
Married	\$73,325

<b>Disabled Asset Limits</b>	
Single	\$165,000
Married	\$165,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
65-74	3
75-79	3
80+	

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	15	\$104,120	\$1,561,800	\$1,497,220
75-79	18	\$156,180	\$2,811,240	\$2,715,770
80+	44	\$206,870	\$9,102,280	\$9,026,570
	<b>77</b>		<b>\$13,475,320</b>	<b>\$13,239,560</b>

<b>Income Limits</b>	
Single	\$54,300
Married	\$73,325

<b>Asset Limits</b>	
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: \$1,808,500



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,013.06	\$544,600
Forest Land	2,685.58	\$337,500
Forest Land with Documented Stewardship	117.02	\$11,200
Unproductive Land	19.23	\$400
Wet Land	1,124.87	\$25,000
	<b>5,959.76</b>	<b>\$918,700</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	23.56
Total Number of Owners in Current Use	<b>Owners:</b>	191
Total Number of Parcels in Current Use	<b>Parcels:</b>	168

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$153,415
Conservation Allocation	<b>Percentage:</b>	100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund			\$153,415
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
	<b>137.40</b>	<b>\$14,600</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	3
Parcels in Conservation Restriction	<b>Parcels:</b>	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
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Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D
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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	\$11.00	18.00
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)
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Amount
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*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
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SOUTHERN NH MEDICAL CENTER	\$9,335
PARKHURST PLACE LTD PARTNERSHIP	\$26,490
FRIENDS OF YOUNG JUDAEA	\$5,000
	<b>\$40,825</b>

Notes
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