



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.


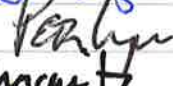


Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>


Assessor

RICHARD DORSETT JR., CNHA (KRT APPRAISAL LLC)

Municipal Officials

| Name | Position | Signature |
|-----------------|-------------------------|---|
| DWIGHT BREW | CHAIRMAN - SELECTMAN |  |
| PETER LYON | SELECTMAN |  |
| REED PANASITI | SELECTMAN |  |
| THOMAS P GRELLA | SELECTMAN |  |

Preparer

| Name | Phone | Email |
|---|--------------|------------------------|
| MICHELE CROWLEY | 603-673-6041 | MCROWLEY@AMHERSTNH.GOV |
|  | 8/28/17 | |
| Preparer's Signature | | |



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| Land Value Only | Acres | Valuation |
|--|------------------|----------------------|
| 1A Current Use RSA 79-A | 6,194.89 | \$800,100 |
| 1B Conservation Restriction Assessment RSA 79-B | 103.71 | \$9,000 |
| 1C Discretionary Easements RSA 79-C | | |
| 1D Discretionary Preservation Easements RSA 79-D | | |
| 1E Taxation of Land Under Farm Structures RSA 79-F | | |
| 1F Residential Land | 8,246.27 | \$475,250,350 |
| 1G Commercial/Industrial Land | 755.76 | \$67,305,150 |
| 1H Total of Taxable Land | 15,300.63 | \$543,364,600 |
| 1I Tax Exempt and Non-Taxable Land | 340.00 | \$28,851,900 |

| Buildings Value Only | Structures | Valuation |
|--|-------------------|------------------------|
| 2A Residential | | \$968,584,450 |
| 2B Manufactured Housing RSA 674:31 | | \$2,583,700 |
| 2C Commercial/Industrial | | \$145,695,150 |
| 2D Discretionary Preservation Easements RSA 79-D | | |
| 2E Taxation of Farm Structures RSA 79-F | | |
| 2F Total of Taxable Buildings | | \$1,116,863,300 |
| 2G Tax Exempt and Non-Taxable Buildings | | \$65,939,000 |

| Utilities & Timber | Valuation |
|-----------------------------------|------------------|
| 3A Utilities | \$49,201,700 |
| 3B Other Utilities | \$0 |
| 4 Mature Wood and Timber RSA 79:5 | |

| | |
|-------------------------------------|------------------------|
| 5 Valuation before Exemption | \$1,709,429,600 |
|-------------------------------------|------------------------|

| Exemptions | Total Granted | 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 | | |
| 10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a | | |
| 10 Utility Water & Air Pollution Control Exemption RSA 72:12-a | | |

| | |
|---|------------------------|
| 11 Modified Assessed Value of All Properties | \$1,709,429,600 |
|---|------------------------|

| Optional Exemptions | Amount Per | Total Granted | Valuation |
|--|-------------------|----------------------|------------------|
| 12 Blind Exemption RSA 72:37 | \$37,000 | 5 | \$185,000 |
| 13 Elderly Exemption RSA 72:39-a,b | | 82 | \$9,328,200 |
| 14 Deaf Exemption RSA 72:38-b | | | |
| 15 Disabled Exemption RSA 72:37-b | \$65,000 | 7 | \$352,000 |
| 16 Wood Heating Energy Systems Exemption RSA 72:70 | | | |
| 17 Solar Energy Systems Exemption RSA 72:62 | | 7 | \$47,300 |
| 18 Wind Powered Energy Systems Exemption RSA 72:66 | | | |
| 19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV | | | |

| | |
|---|------------------------|
| 20 Total Dollar Amount of Exemptions | \$9,912,500 |
| 21 Net Valuation | \$1,699,517,100 |
| 22 Less Utilities | \$49,201,700 |
| 23 Net Valuation without Utilities | \$1,650,315,400 |



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 | Valuation |
|------------------------------|---------------------|
| PSNH DBA EVERSOURCE ENERGY | \$36,860,900 |
| | \$36,860,900 |

| Gas Company Name | Valuation |
|--|--------------------|
| LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP | \$4,250,700 |
| | \$4,250,700 |

| Water Company Name | Valuation |
|----------------------------|--------------------|
| PENNICHUCK WATER WORKS INC | \$8,090,100 |
| | \$8,090,100 |



| Veteran's Tax Credits | Limits | Number | Est. Tax Credits |
|---|---------------|---------------|-------------------------|
| Veterans' Tax Credit RSA 72:28 | \$500 | 501 | \$250,500 |
| Surviving Spouse RSA 72:29-a | | | |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$1,400 | 15 | \$21,000 |
| All Veterans Tax Credit RSA 72:28-b | \$500 | 17 | \$8,500 |
| | | 533 | \$280,000 |

Deaf & Disabled Exemption Report

| Deaf Income Limits | |
|-------------------------------|----------|
| Single | |
| Married | |
| Disabled Income Limits | |
| Single | \$41,760 |
| Married | \$57,000 |

| Deaf Asset Limits | |
|------------------------------|-----------|
| Single | |
| Married | |
| Disabled Asset Limits | |
| Single | \$150,000 |
| Married | \$150,000 |

Elderly Exemption Report

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

| Age | Number |
|--------------|---------------|
| 65-74 | 6 |
| 75-79 | 1 |
| 80+ | 0 |

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 | 27 | \$76,000 | \$2,052,000 | \$2,052,000 |
| 75-79 | 20 | \$114,000 | \$2,280,000 | \$2,198,800 |
| 80+ | 35 | \$151,000 | \$5,285,000 | \$5,077,400 |
| | 82 | | \$9,617,000 | \$9,328,200 |

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

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

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? No

Number of Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No

Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No

Number of Properties:



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| Current Use RSA 79-A | Total Acres | Valuation |
|---|--------------------|------------------|
| Farm Land | 2,174.81 | \$473,700 |
| Forest Land | 2,792.24 | \$301,100 |
| Forest Land with Documented Stewardship | 98.66 | \$5,500 |
| Unproductive Land | 19.23 | \$300 |
| Wet Land | 1,109.95 | \$19,500 |
| | 6,194.89 | \$800,100 |

Other Current Use Statistics

| | | |
|--|-----------------|--------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: | 221.43 |
| Total Number of Acres Removed from Current Use During Current Tax Year | Acres: | 2.00 |
| Total Number of Owners in Current Use | Owners: | 206 |
| Total Number of Parcels in Current Use | Parcels: | 230 |

Land Use Change Tax

| | | |
|---|---------------------------|-----------------------|
| Gross Monies Received for Calendar Year | | \$73,770 |
| Conservation Allocation | Percentage: 50.00% | Dollar Amount: |
| Monies to Conservation Fund | | \$36,885 |
| Monies to General Fund | | \$36,885 |

| Conservation Restriction Assessment Report RSA 79-B | Acres | Valuation |
|--|---------------|------------------|
| Farm Land | 3.64 | \$900 |
| Forest Land | 26.00 | \$2,900 |
| Forest Land with Documented Stewardship | 68.72 | \$5,200 |
| Unproductive Land | | |
| Wet Land | 5.35 | \$0 |
| | 103.71 | \$9,000 |

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: | |
| Parcels in Conservation Restriction | Parcels: | |



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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

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

PARKHURST PLACE LTD PARTNERSHIP

\$26,158

\$31,158