



## SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

### Instructions

Note: for ease of use please begin at the last section and work backwards

**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. Please complete all applicable pages and refer to the instructions for individual items.

### For Assistance Please Contact:

**DRA Municipal and Property Division**  
Phone: (603) 230-5950  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Entity Type:  Municipality  Village

Municipality: EXETER

County: ROCKINGHAM

Original Date 09/23/2014

Revision Date 10/17/2014

### ASSESSOR

SCOTT P MARSH

Assessor's Name

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

### MUNICIPAL OFFICIALS

JULIE D GILMAN

Municipal Official 1

ANNE SURMAN

Municipal Official 3

DONALD CLEMENT

Municipal Official 5

Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

DANIEL CHARTRAND

Municipal Official 2

NANCY BELANGER

Municipal Official 4

Municipal Official 6

### PREPARER'S INFORMATION

JANET WHITTEN

Preparer's Name

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

(603) 773-6110

Phone Number

JWHITTEN@EXETERNH.GOV

Email (optional)



Municipality Values		
Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?		
	Number of Acres	Assessed Valuation
1-A Current Use (At current values) RSA 79-A ?	2,983.03	\$178,054
1-B Conservation Restriction Assessment RSA 79-B ?		
1-C Discretionary Easements RSA 79-C ?	17	\$2,600
1-D Discretionary Preservation Easements RSA 79-D ?	0.32	\$1,500
1-E Taxation of Land Under Farm Structures RSA 79-F ?		
1-F Residential Land (Improved and Unimproved) ?	3,745.77	\$377,726,200
1-G Commercial/Industrial Land (excluding Utility Land) ?	1,202.87	\$107,989,200
1-H Total of Taxable Land ?	7,948.99	\$485,897,554
1-I Tax Exempt and Non-Taxable Land ?	3,732.38	\$35,615,769
Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?		
	Number of Structures	Assessed Valuation
2-A Residential ?		\$844,709,106
2-B Manufactured Housing as defined in RSA 674:31 ?		\$33,327,260
2-C Commercial/Industrial (excluding Utility buildings) ?		\$247,896,524
2-D Discretionary Preservation Easements RSA 79-D ?	3	\$65,500
2-E Taxation of Farm Structures RSA 79-F ?		
2-F Total of Taxable Buildings ?		\$1,125,998,390
2-G Tax Exempt and Non-Taxable Buildings ?		\$102,181,600
Utilities and Timber ?		
		Assessed Valuation
3-A Utilities ?		\$33,172,716
3-B Other Utilities ?		
4 Mature Wood and Timber RSA 79:5 ?		
<b>5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?</b>		<b>\$1,645,068,660</b>



Exemptions			
		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?	2	\$673,400
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) ?	1	\$150,000
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
<b>11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?</b>			<b>\$1,644,245,260</b>

Summation of Exemptions ?			
		Amount Per Exemption	
			Total # Granted
			Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$15,000	6
13	Elderly Exemption (RSA 72:39-a & b)		310
14	Deaf Exemption (RSA 72:38-b) ?		
15	Disabled Exemption (RSA 72:37-b) ?	\$125,000	48
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?		
17	Solar Energy Systems Exemption (RSA 72:62) ?		
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?		
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?		
<b>20) Total Dollar Amount of Exemptions (sum of lines 12-19)</b>			<b>\$34,298,277</b>

Calculations	
21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$1,609,946,983
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$33,172,716
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$1,576,774,267

Notes:



**Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer**

**Utility Value Appraiser** ?

Who Appriases/Establishes the Utility Value in the Municipality? (If multiple, please list)

DRA

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio?  Yes  No

**SECTION A**

**List Electric Companies** ?

Electric Company	Assessed Valuation
HUDSON LIGHT AND POWER DEPT GENERATION	\$85
TAUNTON MUNICIPAL LIGHTING CO GENERATION	\$112
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$13,000
NEXTERA ENERGY SEABROOK LLC	\$98,600
UNITIL ENERGY SYSTEMS INC	\$15,280,700
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$796,800
<b>A1 Total of all Electric Companies listed in this section:</b>	<b>\$16,189,297</b>

**List Gas Companies** ?

Gas Company	Assessed Valuation
MARITIMES & NORTHEAST PIPELINE LLC	\$5,676,255
NORTHERN UTILITIES INC	\$7,543,764
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	\$3,352,800
GRANITE STATE GAS TRANSMISSION INC	\$345,400
<b>A2 Total of all Gas Companies listed in this section:</b>	<b>\$16,918,219</b>



<b>List Water and Sewer Companies</b> <span style="float: right;">?</span>	
<b>Water/Sewer Company</b>	<b>Assessed Valuation</b>
PENNICHUCK EAST UTILITY INC	\$65,200
<b>A3 Total of all Water and Sewer Companies listed in this section:</b>	<b>\$65,200</b>
<b>Grand Total Valuation of all Sect. A Utility Companies</b>	<b>\$33,172,716</b>

<b>SECTION B</b>	
<b>List Other Utility Companies</b> <span style="float: right;">?</span>	
<b>Other Utility Company</b>	<b>Assessed Valuation</b>
<b>B1 Total of All Other Companies listed in this section (must agree with line 3B):</b>	



**Tax Credits and Exemptions**

**Veterans' Tax Credits** ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> <b>Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28)</b> (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	563	\$281,500
<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> <b>Surviving Spouse (RSA 72:29-a)</b> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$700	1	\$700
<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> <b>Tax Credit for Service-Connected Total Disability (RSA 72:35)</b> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	21	\$42,000
<b>Total Number and Amount</b>		585	\$324,200

\*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

**Disabled and Deaf Exemption Report** ?

**Disabled Exemption Report (RSA 72:37-b)**

**Deaf Exemption Report (RSA 72:38-b)**

	Single	Married	Single	Married
Income Limits <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>	\$35,000	\$45,000		
Asset Limits <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>	\$150,000	\$150,000		

**Elderly Exemption Report - RSA 72:39-a** ?

**First Time** Filers Granted Elderly Exemption for **Current Tax Year**

Total **Number** of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted

Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	22	\$152,251	65-74	112	\$17,052,112	\$8,950,559
75-79	9	\$183,751	75-79	69	\$12,678,819	\$6,557,071
80+	8	\$236,251	80+	129	\$30,476,379	\$16,234,947

**Total**      310      \$60,207,310      \$31,742,577

<b>Income Limits</b>	<b>Single</b>	\$40,426	<b>Asset Limits</b>	<b>Single</b>	\$194,251
	<b>Married</b>	\$51,976		<b>Married</b>	\$194,251

**Community Tax Relief Incentive - RSA 79-E** ?

Adopted:     Yes     No



**Property Reports**

**Current Use Reports - RSA 79-A** ?

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	284.83	\$58,454	Receiving 20% Rec. Adjustment	299.08
Forest Land	1,693.7	\$100,655	Removed from Current Use During Current Tax Year	9.71
Forest Land with Documented Stewardship	60.77	\$2,071	Owners in Current Use	78
Unproductive Land	486.22	\$8,673	Parcels in Current Use	108
Wet Land	457.51	\$8,201		
<b>Total</b>	2,983.03	\$178,054		

**Land Use Change Tax** ?

**Gross Monies Received for Calendar Year (Jan 1 through Dec 31)**

Conservation Allocation	Percentage	<input type="text"/>	And/Or Dollar Amount	<input type="text"/>
Monies to Conservation Fund				<input type="text"/>
Monies to General Fund				<input type="text"/>

**Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)** ?

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	<input type="text"/>	<input type="text"/>	Receiving 20% Recreation Adjustment	<input type="text"/>
Forest Land	<input type="text"/>	<input type="text"/>	Removed from Conservation During Current Tax Year	<input type="text"/>
Forest Land with Documented Stewardship	<input type="text"/>	<input type="text"/>		
Unproductive Land	<input type="text"/>	<input type="text"/>	Owners in Conservation	<input type="text"/>
Wet Land	<input type="text"/>	<input type="text"/>	Parcels in Conservation	<input type="text"/>
<b>Total</b>	<input type="text"/>	<input type="text"/>		<b>Total Number</b>

**Discretionary Easements - RSA 79-C** ?

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)	
17	1	\$2,600	Golf Course	52/1

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

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>





Tax Increment Financing Districts - RSA 162-K [?](#)

TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value





EXETER

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

JANET

Preparer's Last Name

WHITTEN

Sep 23, 2014

Preparer's Signature and Title

Date

**Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature

Assessor's Signature

Municipal Official's Signature

Submit

Print

Please save and e-mail the completed PDF form to **[equalization@dra.nh.gov](mailto:equalization@dra.nh.gov)**

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487**