

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2011

Municipal Services Division
PO BOX 487, Concord, NH 03302-0487 Phone (603) 230-5850
Email Address: equalization@rev.state.nh.us

Original Date: 09/26/2011
Copy (check box if copy)
Revision Date: _____

CITY/TOWN OF Exeter IN Rockingham COUNTY

CERTIFICATION

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.
Rev 1707.03(d)(7)

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)
Robert J. Aldrich	<i>Robert J. Aldrich</i>
Donald Clement	<i>Donald Clement</i>
Francis Ferraro	<i>Francis Ferraro</i>
Matthew Quandt	
Julie D. Gilman	<i>Julie D. Gilman</i>

*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.

Date Signed 09/26/2011 Check one: Governing Body Assessors

City/Town Telephone # 603-778-0591

Due date: September 1, 2011

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

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 forms 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 tab for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.

Village Districts - pages 8-9 must be completed for EACH village district within the municipality.

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
PO BOX 487
CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer: John DeVittori (Print/type) E-Mail Address: jdevittori@town.exeter.nh.us

FOR DRA USE ONLY Regular office hours: Monday- Friday 8:00 am- 4:30 pm

See instructions (pdf link) on page 10, as needed.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION

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LAND	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving.	NUMBER OF ACRES	2011 ASSESSED VALUATION BY CITY/TOWN
BUILDINGS	Lines 2 A, B, C, D & E List all buildings.		
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
A Current Use (At Current Use Values) RSA 79-A (See page 10)		2,981.00	297,538 300,138
B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		0.00	0
C Discretionary Easement RSA 79-C		17.00	2,600
D Discretionary Preservation Easement RSA 79-D		0.26	0
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F		0.00	0
F Residential Land (Improved and Unimproved Land)		3,601.00	376,964,700
G Commercial/Industrial Land (Do Not include Utility Land)		1,207.00	109,257,600
H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)		7,806.26	486,522,438
I Tax Exempt & Non-Taxable Land		3,838.00	42,430,601
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B			
A Residential			821,080,700
B Manufactured Housing as defined in RSA 674:31			34,203,500
C Commercial/Industrial (DO NOT include Utility Buildings)			236,360,524
D Discretionary Preservation Easement RSA 79-D	Number of Structures	3	72,800
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	# of Structures	0	0
F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)			1,091,717,524
G Tax Exempt & Non-Taxable Buildings			109,442,900
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)			26,072,731
B Other Utilities (Total of Section B from Utility Summary)			0
4 MATURE WOOD and TIMBER RSA 79:5			0
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)			1,604,312,693
This figure represents the gross sum of all taxable property in your municipality.			
6 Certain Disabled Veterans RSA 72:36-a	Total # granted	2	673,400
(Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)			
7 Improvements to Assist the Deaf RSA 72:38-b V	Total # granted	0	0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted	0	0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV	Total # granted	1	150,000
(Standard Exemption Up To \$150,000 maximum for each)			
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted	0	0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10)			1,603,489,293
This figure will be used for calculating the total equalized value for your municipality.			
12 Blind Exemption RSA 72:37	Total # granted	8	120,000
	Amount granted per exemption	15,000	
13 Elderly Exemption RSA 72:39-a & b	Total # granted	325	36,331,443
14 Deaf Exemption RSA 72:38-b	Total # granted	0	0
	Amount granted per exemption	0	
15 Disabled Exemption RSA 72:37-b	Total # granted	56	2,661,600
	Amount granted per exemption	125,000	

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			39,113,043
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			1,564,376,250
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			26,072,731
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			1,538,303,519

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See instructions page 11)

WHO APPRAISES AND ESTABLISHES THE UTILITY VALUE IN YOUR MUNICIPALITY?

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?

 YES NO

IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)

 YES NO
SECTION A: LIST ELECTRIC COMPANIES:

(Attach additional sheet if needed.) (See instructions page 11)

2011

VALUATION

Hudson Light and Power	93
Public Service Co of NH	550,357
Taunton Municipal Lighting Co	120
Unitil Energy Systems Inc	11,192,036
Nextra Energy Seabrook LLC	105,928
Mass Municipal Electric Generation	13,919
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION: (See instructions page 11 for the names of the limited number of companies)	11,862,453

GAS COMPANIES

Granite State Gas (148,697) Maritimes NE Pipeline (6,027,490)	6,176,187
Northern Utilities Inc.	4,971,707
Portland Natural Gas Transmission	2,988,769
A2 TOTAL OF ALL GAS COMPANIES LISTED: (See instructions page 11 for the names of the limited number of companies)	14,136,663

WATER & SEWER COMPANIES

Pennichuck East Utility	73,615
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED: (See page 11 for the names of the limited number of companies)	73,615

GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES(Sum of Lines A1, A2 AND A3).
 This grand total of all sections must agree with the total listed on page 2, Line 3A.

26,072,731

SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):

(Attach additional sheet if needed.)

2011

VALUATION
TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:

Total must agree with total on page 2, line 3B.

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TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit \$50 Standard Credit \$51 up to \$500 upon adoption by city or town	500	620	310,000
RSA 72:29-a Surviving Spouse "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
RSA 72:35 Tax Credit for Service-Connected Total Disability "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	24	48,000
TOTAL NUMBER AND AMOUNT		645	358,700

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

DISABLED EXEMPTION REPORT - RSA 72:37-b			
INCOME LIMITS:	SINGLE	35,000	ASSET LIMITS:
	MARRIED	45,000	
	SINGLE		SINGLE
	MARRIED		MARRIED

DEAF EXEMPTION REPORT - RSA 72:38-b			
INCOME LIMITS:	SINGLE	0	ASSET LIMITS:
	MARRIED	0	
	SINGLE		SINGLE
	MARRIED		MARRIED

ELDERLY EXEMPTION REPORT - RSA 72:39-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65-74	18	152,251	65-74	113	17,204,363	10,345,297
75-79	5	183,751	75-79	70	12,862,570	7,264,777
80+	8	236,251	80+	142	33,547,642	18,721,369
			TOTAL	325	63,614,575	36,331,443
INCOME LIMITS:	SINGLE	40,426	ASSET LIMITS:	SINGLE	194,251	
	MARRIED	51,976		MARRIED	194,251	

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E		
ADOPTED:	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
		NUMBER ADOPTED

CURRENT USE REPORT - RSA 79-A				
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	389.00	87,591	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	1,574.00	2,600 176,177	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	0.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	0		
UNPRODUCTIVE LAND	564.00	11,286		TOTAL NUMBER
WET LAND	454.00	25,084	TOTAL NUMBER OF OWNERS IN CURRENT USE	106
TOTAL (must match page 2)	2,981.00	300,138	TOTAL NUMBER OF PARCELS IN CURRENT USE	128

LAND USE CHANGE TAX			
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2010 THRU DEC. 31, 2010).			
CONSERVATION ALLOCATION:	PERCENTAGE	0.0%	AND/OR DOLLAR AMOUNT
MONIES TO CONSERVATION FUND			
MONIES TO GENERAL FUND			

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B				
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND			RECEIVING 20% RECREATION ADJUSTMENT	
FOREST LAND			REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	
FOREST LAND WITH DOCUMENTED STEWARDSHIP				
UNPRODUCTIVE LAND				TOTAL NUMBER
WET LAND			TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	
TOTAL			TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	

DISCRETIONARY EASEMENTS - RSA 79-C		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.)
17.00		Golf Course 52/1
ASSESSED VALUATION		
2,600		

TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F				
TOTAL NUMBER GRANTED	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES
0	0	0.00	0	0

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DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED	
3	Barn 112/9	50%
TOTAL NUMBER OF ACRES	Barn 87/4	50%
0.26	Barn 71/38	50%
ASSESSED VALUATION		
72,800		
TOTAL NUMBER OF OWNERS		
3		

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions)			
Date of Adoption/Modification			
A Original assessed value			
B + Unretained captured assessed value			
C = Amounts used on page 2 (for tax rate purposes)			
D + Retained captured assessed value (<i>* be sure to manually add this figure when running your warrant</i>)			
E Current assessed value			

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes
		Number of Acres
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357.		
White Mountain National Forest, Only acct. 3186.		
Other from MS-4, acct. 3186	37,000	Exeter Housing Authority 64/44
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
TOTALS of account 3186 (Exclude WMNF)		

* RSA 382-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 230-5950.