



## Nashua

### 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		
Jon Duhamel (City of Nashua)		
Municipal Official		
Name	Position	Signature
	Assessor	Jon Duhamel
Preparer		
Name	Phone	Email
Louise Brown	589-3049	brownL@nashuanh.gov
Preparer's Signature		



**New Hampshire**  
 Department of  
 Revenue Administration

**2018**  
**MS-1**

<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	445.20	\$91,276
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C		
1D	Discretionary Preservation Easements RSA 79-D	0.06	\$1,325
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	6,443.92	\$1,650,091,300
1G	Commercial/Industrial Land	3,906.92	\$1,075,436,059
<b>1H</b>	<b>Total of Taxable Land</b>	<b>10,796.10</b>	<b>\$2,725,619,960</b>
1I	Tax Exempt and Non-Taxable Land	5,862.17	\$382,259,718

<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>
2A	Residential		\$5,001,019,303
2B	Manufactured Housing RSA 674:31		\$58,814,800
2C	Commercial/Industrial		\$2,278,175,871
2D	Discretionary Preservation Easements RSA 79-D	1	\$24,200
2E	Taxation of Farm Structures RSA 79-F		
<b>2F</b>	<b>Total of Taxable Buildings</b>		<b>\$7,338,034,174</b>
2G	Tax Exempt and Non-Taxable Buildings		\$819,552,522

<b>Utilities &amp; Timber</b>		<b>Valuation</b>
3A	Utilities	\$396,915,688
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$10,460,569,822</b>

<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>
6	Certain Disabled Veterans RSA 72:36-a	4	\$1,185,200
7	Improvements to Assist the Deaf RSA 72:38-b V		\$0
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	16	\$80,677
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$10,459,153,945</b>

<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Grant</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$75,000	44	\$3,118,900
13	Elderly Exemption RSA 72:39-a,b		778	\$131,935,000
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b		79	\$9,652,666
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		238	\$5,008,900
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$149,715,466</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$10,309,438,479</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$36,970,900</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$10,272,467,579</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$396,915,688</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$9,912,522,791</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$9,875,551,891</b>



**Utility Value Appraiser**

George E. Sansoucy, PE, LLC

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
EPP RENEWABLE ENERGY LLC	\$525,000
PSNH DBA EVERSOURCE ENERGY	\$157,307,100
	<b>\$157,832,100</b>

<b>Gas Company Name</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$117,559,488
	<b>\$117,559,488</b>

<b>Water Company Name</b>	<b>Valuation</b>
PENNICHUCK WATER WORKS INC	\$121,524,100
	<b>\$121,524,100</b>



**2018  
MS-1**

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	2,513	\$1,256,500
Surviving Spouse RSA 72:29-a	\$2,000	3	\$6,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	105	\$210,000
All Veterans Tax Credit RSA 72:28-b	\$330	149	\$49,170
		<b>2770</b>	<b>\$1,521,670</b>

**Deaf & Disabled Exemption Report**

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	\$36,000
Married	\$40,000

Disabled Asset Limits	
Single	\$125,000
Married	\$125,000

**Elderly Exemption Report**

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
<b>65-74</b>	48
<b>75-79</b>	13
<b>80+</b>	19

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
<b>65-74</b>	239	\$155,000	\$37,045,000	\$32,176,700
<b>75-79</b>	150	\$180,000	\$27,000,000	\$22,043,200
<b>80+</b>	389	\$225,000	\$87,525,000	\$77,715,100
	<b>778</b>		<b>\$151,570,000</b>	<b>\$131,935,000</b>

Income Limits	
Single	\$50,000
Married	\$50,000

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

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

Adopted? Yes Number of Structures: 1

**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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	117.29	\$49,849
Forest Land	309.01	\$41,010
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	18.90	\$417
	<b>445.20</b>	<b>\$91,276</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	0.40
Total Number of Owners in Current Use	<b>Owners:</b>	21
Total Number of Parcels in Current Use	<b>Parcels:</b>	61

**Land Use Change Tax**

Gross Monies Received for Calendar Year		
Conservation Allocation	<b>Percentage:</b>	0.00%
	<b>Dollar Amount:</b>	
Monies to Conservation Fund		
Monies to General Fund		

**Conservation Restriction Assessment Report RSA 79-B**

	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	
Parcels in Conservation Restriction	<b>Parcels:</b>	



**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
1	1	0.06	\$1,325	\$24,200

Map	Lot	Block	%	Description
F	30		75	Barn/Silo/Shed=All One Structure

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
Riverwalk (9/15/2003)	3/27/2018	\$38,144,100	\$695,700	\$36,970,900	\$75,810,700

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
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Dartmouth Hitchcock Medical Center	\$231,939
	<b>\$231,939</b>



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**Notes**

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