



New Hampshire
Department of
Revenue Administration

2022
MS-1

COPY

Moultonborough
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 | | |
|-----------------|--|--|
| Thomas Hughes | | |

| Municipal Officials | | |
|----------------------------|-----------------|------------------|
| Name | Position | Signature |
| Kevin D. Quinlan, Chair | Selectman | |
| Jean M. Beadle | Selectman | |
| Shari A. Colby | Selectman | |
| Karel A. Crawford | Selectman | |
| James F. Gray | Selectman | |

| Preparer | | |
|-----------------|--------------|------------------------------|
| Name | Phone | Email |
| Thomas Hughes | 603-476-2347 | thughes@moultonboroughnh.gov |

Preparer's Signature



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Land Value Only

| | | Acres | Valuation |
|-----------|---|------------------|------------------------|
| 1A | Current Use RSA 79-A | 15,198.45 | \$918,682 |
| 1B | Conservation Restriction Assessment RSA 79-B | 5,506.03 | \$323,781 |
| 1C | Discretionary Easements RSA 79-C | 0.00 | \$0 |
| 1D | Discretionary Preservation Easements RSA 79-D | 3.51 | \$24,800 |
| 1E | Taxation of Land Under Farm Structures RSA 79-F | 0.00 | \$0 |
| 1F | Residential Land | 12,505.49 | \$2,727,287,000 |
| 1G | Commercial/Industrial Land | 1,644.39 | \$66,612,300 |
| 1H | Total of Taxable Land | 34,857.87 | \$2,795,166,563 |
| 1I | Tax Exempt and Non-Taxable Land | 1,966.81 | \$22,778,600 |

Buildings Value Only

| | | Structures | Valuation |
|-----------|---|-------------------|------------------------|
| 2A | Residential | 0 | \$1,977,201,647 |
| 2B | Manufactured Housing RSA 674:31 | 0 | \$4,854,500 |
| 2C | Commercial/Industrial | 0 | \$86,279,600 |
| 2D | Discretionary Preservation Easements RSA 79-D | 17 | \$141,619 |
| 2E | Taxation of Farm Structures RSA 79-F | 0 | \$0 |
| 2F | Total of Taxable Buildings | 0 | \$2,068,477,366 |
| 2G | Tax Exempt and Non-Taxable Buildings | 0 | \$70,233,534 |

Utilities & Timber

| | | Valuation |
|----------|-----------------------------------|------------------------|
| 3A | Utilities | \$29,649,589 |
| 3B | Other Utilities | \$0 |
| 4 | Mature Wood and Timber RSA 79:5 | \$0 |
| 5 | Valuation before Exemption | \$4,893,293,518 |

Exemptions

| | | Total Granted | Valuation |
|-----|---|----------------------|------------------|
| 6 | Certain Disabled Veterans RSA 72:36-a | 0 | \$0 |
| 7 | Improvements to Assist the Deaf RSA 72:38-b | 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 Pollution Control Exemption RSA 72:12-a | 0 | \$0 |

11 Modified Assessed Value of All Properties

| | | Amount Per | Total | Valuation |
|-----|--|-------------------|--------------|------------------|
| 12 | Blind Exemption RSA 72:37 | \$25,000 | 2 | \$50,000 |
| 13 | Elderly Exemption RSA 72:39-a,b | \$0 | 10 | \$925,000 |
| 14 | Deaf Exemption RSA 72:38-b | \$0 | 0 | \$0 |
| 15 | Disabled Exemption RSA 72:37-b | \$50,000 | 0 | \$0 |
| 16 | Wood Heating Energy Systems Exemption RSA 72:70 | \$0 | 0 | \$0 |
| 17 | Solar Energy Systems Exemption RSA 72:62 | \$0 | 14 | \$295,400 |
| 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

| | | |
|-----|---|-----------------|
| 21A | Net Valuation | \$4,892,023,118 |
| 21B | Less TIF Retained Value | \$0 |
| 21C | Net Valuation Adjusted to Remove TIF Retained Value | \$4,892,023,118 |
| 21D | Less Commercial/Industrial Construction Exemption | \$0 |
| 21E | Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction | \$4,892,023,118 |
| 22 | Less Utilities | \$29,649,589 |
| 23A | Net Valuation without Utilities | \$4,862,373,529 |
| 23B | Net Valuation without Utilities, Adjusted to Remove TIF Retained Value | \$4,862,373,529 |



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Utility Value Appraisers

New Hampshire Department of Revenue Administration
Whitney Consulting Group

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 |
|-----------------------------|------------|---------------------|------------|------------|---------------------|
| NEW HAMPSHIRE ELECTRIC COOP | \$0 | \$26,578,500 | \$0 | \$0 | \$26,578,500 |
| PSNH DBA EVERSOURCE ENERGY | \$0 | \$1,161,000 | \$0 | \$0 | \$1,161,000 |
| | \$0 | \$27,739,500 | \$0 | \$0 | \$27,739,500 |

| Water Company Name | Distr. | Distr. (Other) | Gen. | Trans. | Valuation |
|----------------------------|------------|--------------------|------------|------------|--------------------|
| LAKES REGION WATER COMPANY | \$0 | \$1,910,089 | \$0 | \$0 | \$1,910,089 |
| | \$0 | \$1,910,089 | \$0 | \$0 | \$1,910,089 |



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| Veteran's Tax Credits | Limits | Number | Est. Tax Credits |
|---|---------------|---------------|-------------------------|
| Veterans' Tax Credit RSA 72:28 | \$500 | 247 | \$122,400 |
| Surviving Spouse RSA 72:29-a | \$700 | 1 | \$700 |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$1,400 | 16 | \$21,350 |
| All Veterans Tax Credit RSA 72:28-b | \$500 | 43 | \$20,750 |
| Combat Service Tax Credit RSA 72:28-c | \$0 | 0 | \$0 |
| | | 307 | \$165,200 |

Deaf & Disabled Exemption Report

| Deaf Income Limits | |
|---------------------------|-----|
| Single | \$0 |
| Married | \$0 |

| Deaf Asset Limits | |
|--------------------------|-----|
| Single | \$0 |
| Married | \$0 |

| Disabled Income Limits | |
|-------------------------------|----------|
| Single | \$25,000 |
| Married | \$35,000 |

| Disabled Asset Limits | |
|------------------------------|-----------|
| Single | \$100,000 |
| Married | \$100,000 |

Elderly Exemption Report

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

| Age | Number |
|------------|---------------|
| 65-74 | 0 |
| 75-79 | 0 |
| 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 | 1 | \$50,000 | \$50,000 | \$50,000 |
| 75-79 | 1 | \$75,000 | \$75,000 | \$75,000 |
| 80+ | 8 | \$100,000 | \$800,000 | \$800,000 |
| | 10 | | \$925,000 | \$925,000 |

| Income Limits | |
|----------------------|----------|
| Single | \$25,000 |
| Married | \$35,000 |

| Asset Limits | |
|---------------------|-----------|
| Single | \$100,000 |
| Married | \$100,000 |

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Accepted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Accepted? No Properties:

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

Granted/Accepted? Yes Structures: 0

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

Granted/Accepted? No Properties:

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

Granted/Accepted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Accepted? 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/Accepted? No Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



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Current Use RSA 79-A

| | Total Acres | Valuation |
|---|--------------------|------------------|
| Farm Land | 302.97 | \$104,451 |
| Forest Land | 7,189.02 | \$584,576 |
| Forest Land with Documented Stewardship | 6,723.15 | \$210,332 |
| Unproductive Land | 147.48 | \$2,869 |
| Wet Land | 835.83 | \$16,454 |
| | 15,198.45 | \$918,682 |

Other Current Use Statistics

| | |
|--|-----------------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: 6,934.40 |
| Total Number of Acres Removed from Current Use During Current Tax Year | Acres: 10.51 |
| Total Number of Owners in Current Use | Owners: 150 |
| Total Number of Parcels in Current Use | Parcels: 259 |

Land Use Change Tax

| | |
|---|---|
| Gross Monies Received for Calendar Year | \$0 |
| Conservation Allocation | Percentage: 0.00% Dollar Amount: \$0 |
| Monies to Conservation Fund | \$0 |
| Monies to General Fund | \$0 |

Conservation Restriction Assessment Report RSA 79-B

| | Acres | Valuation |
|---|-----------------|------------------|
| Farm Land | 73.30 | \$28,567 |
| Forest Land | 4,870.85 | \$278,384 |
| Forest Land with Documented Stewardship | 544.43 | \$16,469 |
| Unproductive Land | 2.23 | \$49 |
| Wet Land | 15.22 | \$312 |
| | 5,506.03 | \$323,781 |

Other Conservation Restriction Assessment Statistics

| | |
|---|---------------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: 528.40 |
| Total Number of Acres Removed from Conservation Restriction During Current Tax Year | Acres: 0.00 |
| Owners in Conservation Restriction | Owners: 20 |
| Parcels in Conservation Restriction | Parcels: 36 |



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Discretionary Easements RSA 79-C

| | Acres | Owners | Assessed Valuation |
|--|-------|--------|--------------------|
| | 0.00 | 0 | \$0 |

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

| Number Granted | Structures | Acres | Land Valuation | Structure Valuation |
|----------------|------------|-------|----------------|---------------------|
| 0 | 0 | 0.00 | \$0 | \$0 |

Discretionary Preservation Easements RSA 79-D

| Owners | Structures | Acres | Land Valuation | Structure Valuation |
|--------|------------|-------|----------------|---------------------|
| 8 | 17 | 3.51 | \$24,800 | \$141,619 |

Map Lot Block % Description

| | | | | |
|--------|--------|--------|----|--------------------|
| 000014 | 005000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000014 | 005000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000003 | 001000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000050 | 002000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000050 | 002000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000115 | 012000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000115 | 012000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000115 | 012000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000169 | 034000 | 000000 | 50 | 79-D HISTORIC BARN |
| 000021 | 011000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000013 | 005000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000013 | 005000 | 000000 | 75 | 79-D HISTORIC BARN |
| 000084 | 005000 | 000000 | 50 | 79-D HISTORIC BARN |

| Tax Increment Financing District | Date | Original | Unretained | Retained | Current |
|--|------|----------|------------|----------|---------|
| <i>This municipality has no TIF districts.</i> | | | | | |

Revenues Received from Payments in Lieu of Tax

| State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357 | Revenue | Acres |
|--|---------|-------|
| White Mountain National Forest only, account 3186 | \$0.00 | 0.00 |

| 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 |
|--|-----------------|
| Camp Tecumseh | \$28,849 |
| Geneva Point | \$7,000 |
| West Wynde | \$2,400 |
| Lakes Region Conservation | \$1,350 |
| | \$39,599 |

Notes