



## Exeter 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
Marsh Scott (Municipal Resources Inc.)

Municipal Officials		
Name	Position	Signature
NIKO PAPAKONSTANTIS	SELECTBOARD	
MOLLY COWAN	SELECTBOARD	
JULIE GILMAN	SELECTBOARD	
DARYL BROWNE	SELECTBOARD	
LOVEY ROUNDTREE OLIFF	SELECTBOARD	

Preparers		
Name	Phone	Email
Janet Whitten	603-773-6110	jwhitten@exeternh.gov
Janet Whitten	603-773-6110	jwhitten@exeternh.gov

Preparer's Signature



<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	2,845.15	\$181,853	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	17.00	\$2,800	
1D	Discretionary Preservation Easements RSA 79-D	0.37	\$1,800	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,604.88	\$558,895,605	
1G	Commercial/Industrial Land	1,174.30	\$140,235,195	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>7,641.70</b>	<b>\$699,317,253</b>	
1I	Tax Exempt and Non-Taxable Land	3,999.82	\$49,158,892	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential	0	\$1,137,439,169	
2B	Manufactured Housing RSA 674:31	0	\$56,572,200	
2C	Commercial/Industrial	0	\$384,882,376	
2D	Discretionary Preservation Easements RSA 79-D	5	\$111,800	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,579,005,545</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$327,308,900	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$44,990,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$2,323,312,998</b>	
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>	
6	Certain Disabled Veterans RSA 72:36-a	2	\$838,700	
7	Improvements to Assist the Deaf RSA 72:38-b V	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	1	\$150,000	
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	
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$2,322,324,298</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$15,000	6	\$90,000
13	Elderly Exemption RSA 72:39-a,b	\$0	225	\$27,949,143
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$125,000	40	\$2,771,500
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	76	\$2,012,000
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
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$32,822,643</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$2,289,501,655</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$71,080,761</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$2,218,420,894</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$2,218,420,894</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$44,990,200</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$2,244,511,455</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,173,430,694</b>



**Utility Value Appraiser**

MRI Ed Tinker

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

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
HUDSON LIGHT & POWER DEPT GENERATION			\$100		\$100
MASS MUNICIPAL WHOLESAL E ELECTRIC GENERATION			\$4,600		\$4,600
NEXTERA ENERGY SEABROOK LLC			\$35,400		\$35,400
PSNH DBA EVERSOURCE ENERGY	\$122,400	\$172,800		\$1,709,200	\$2,004,400
TAUNTON MUNICIPAL LIGHTING CO GENERATION			\$100		\$100
UNITIL ENERGY SYSTEMS INC	\$19,219,000	\$472,600			\$19,691,600
	<b>\$19,341,400</b>	<b>\$645,400</b>	<b>\$40,200</b>	<b>\$1,709,200</b>	<b>\$21,736,200</b>

<b>Gas Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
GRANITE STATE GAS TRANSMISSION INC		\$4,000		\$2,001,100	\$2,005,100
MARITIMES & NORTHEAST PIPELINE LLC				\$4,954,700	\$4,954,700
NORTHERN UTILITIES INC	\$12,729,000	\$352,500			\$13,081,500
PORTLAND NATURAL GAS TRANSMISSION SYSTEM		\$42,500		\$2,849,900	\$2,892,400
	<b>\$12,729,000</b>	<b>\$399,000</b>		<b>\$9,805,700</b>	<b>\$22,933,700</b>

<b>Water Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
PENNICHUCK EAST UTILITY INC	\$320,300				\$320,300
	<b>\$320,300</b>				<b>\$320,300</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	472	\$236,000
Surviving Spouse RSA 72:29-a	\$700	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	26	\$52,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c			
		<b>498</b>	<b>\$288,000</b>

**Deaf & Disabled Exemption Report**

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$35,000	Single	\$150,000
Married	\$45,000	Married	\$150,000

**Elderly Exemption Report**

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

Age	Number
65-74	9
75-79	4
80+	5

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	66	\$152,251	\$10,048,566	\$5,964,024
75-79	52	\$183,751	\$9,555,052	\$5,916,973
80+	107	\$236,251	\$25,278,857	\$16,068,146
	<b>225</b>		<b>\$44,882,475</b>	<b>\$27,949,143</b>

Income Limits

Single	\$40,427
Married	\$51,977

Asset Limits

Single	\$194,251
Married	\$194,251

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? Yes Structures: 2

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? 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/Adopted? Yes Properties: 5  
Assessed value prior to effective date of RSA 75:1-a: 13,189,247  
Current Assessed Value: \$9,495,546



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	236.57	\$47,842
Forest Land	1,416.64	\$95,729
Forest Land with Documented Stewardship	581.97	\$25,603
Unproductive Land	71.15	\$1,415
Wet Land	538.82	\$11,264
	<b>2,845.15</b>	<b>\$181,853</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	266.77
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	14.25
Total Number of Owners in Current Use	<b>Owners:</b>	82
Total Number of Parcels in Current Use	<b>Parcels:</b>	104

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$65,300
Conservation Allocation	<b>Percentage:</b> 0.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		
Monies to General Fund		\$65,300

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
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
52/1 Golf Course	17.00	1	\$2,800

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	
5	5	0.37	\$1,800	\$111,800	

Map	Lot	Block	%	Description
112	9		50	barn
87	4		50	barn
62	57		50	barn
71	38		50	barn
101	34		50	barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
EPPING ROAD	3/11/2015	\$78,625,463		\$71,080,761	\$149,706,224

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
Exeter Housing Authority	\$44,040
	<b>\$44,040</b>

**Notes**

Increase in exempt properties due to a church owned building and a school owned building now exempt due to change in use, total value of \$675,600. Phillips Exeter Academy has renovations to two buildings with a total increased value of \$1,995,700. Town owned property increased by \$2,462,800 for ground water treatment plant. Current Use decreased by 14.25 acres four properties had either a partial release or a total release.