



## Lyme 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		
BOARD OF SELECTMEN		

Municipal Officials		
Name	Position	Signature
Judith Lee Shelnutt-Brotman	Chair	
Ben Kilham	Vice-Chair	
David Kahn	Member	

Preparer		
Name	Phone	Email
Preparer's Signature		



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,003.84	\$2,511,100	
1B	Conservation Restriction Assessment RSA 79-B	125.26	\$19,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	3.09	\$11,500	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,485.75	\$145,353,700	
1G	Commercial/Industrial Land	72.64	\$6,865,900	
1H	Total of Taxable Land	28,690.58	\$154,762,100	
1I	Tax Exempt and Non-Taxable Land	5,252.21	\$16,639,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$242,291,000	
2B	Manufactured Housing RSA 674:31	0	\$1,339,100	
2C	Commercial/Industrial	0	\$13,418,900	
2D	Discretionary Preservation Easements RSA 79-D	6	\$84,100	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$257,133,100	
2G	Tax Exempt and Non-Taxable Buildings	0	\$19,142,200	
Utilities & Timber			Valuation	
3A	Utilities		\$4,725,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$416,620,400	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
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	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$416,620,400	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$67,500	1	\$67,500
13	Elderly Exemption RSA 72:39-a,b	\$0	20	\$4,138,300
14	Deaf Exemption RSA 72:38-b	\$67,500	1	\$67,500
15	Disabled Exemption RSA 72:37-b	\$135,000	2	\$270,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	71	\$1,215,000
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
20	Total Dollar Amount of Exemptions			\$5,758,300
21A	Net Valuation			\$410,862,100
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$410,862,100
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$410,862,100
22	Less Utilities			\$4,725,200
23A	Net Valuation without Utilities			\$406,136,900
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$406,136,900



Utility Value Appraiser  
GEORGE SANSOUCY

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
GREEN MOUNTAIN POWER CORPORATION	\$0			\$12,600	\$12,600
NEW HAMPSHIRE ELECTRIC COOP	\$2,291,200	\$414,100			\$2,705,300
PSNH DBA EVERSOURCE ENERGY	\$2,007,300				\$2,007,300
	\$4,298,500	\$414,100		\$12,600	\$4,725,200

Other Utility Company Name	Valuation
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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	54	\$27,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c			
		<b>59</b>	<b>\$37,000</b>

#### Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$30,000
Married	\$40,000

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

Disabled Income Limits	
Single	\$30,000
Married	\$40,000

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

#### Elderly Exemption Report

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

Age	Number
65-74	0
75-79	2
80+	1

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	8	\$215,000	\$1,720,000	\$1,478,300
75-79	4	\$270,000	\$1,080,000	\$911,700
80+	8	\$320,000	\$2,560,000	\$1,748,300
	<b>20</b>		<b>\$5,360,000</b>	<b>\$4,138,300</b>

Income Limits	
Single	\$40,000
Married	\$50,000

Asset Limits	
Single	\$220,000
Married	\$220,000

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? No

Structures:

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? No

Properties:

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

Current Assessed Value:



**Current Use RSA 79-A**

	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	2,898.50	\$1,091,800
Forest Land	14,792.18	\$1,104,700
Forest Land with Documented Stewardship	7,665.03	\$302,300
Unproductive Land	225.72	\$4,500
Wet Land	422.41	\$7,800
	<b>26,003.84</b>	<b>\$2,511,100</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	22,816.68
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	13.90
Total Number of Owners in Current Use	<b>Owners:</b>	308
Total Number of Parcels in Current Use	<b>Parcels:</b>	419

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$4,430
Conservation Allocation	<b>Percentage:</b>	100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund			\$4,430
Monies to General Fund			

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

	<b>Acres</b>	<b>Valuation</b>
Farm Land	43.66	\$15,400
Forest Land	60.40	\$3,900
Forest Land with Documented Stewardship	21.20	\$600
Unproductive Land		
Wet Land		
	<b>125.26</b>	<b>\$19,900</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	6
Parcels in Conservation Restriction	<b>Parcels:</b>	7



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

5

6

3.09

\$11,500

\$84,100

Map	Lot	Block	%	Description
201	117		25	creamery
407	74		40	barn
409	13		45	barn & milk house
409	49		50	barn
403	29	1000	50	barn

Tax Increment Financing District

Date

Original

Unretained

Retained

Current

*This municipality has no TIF districts.*

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

\$5,159.00

2,925.02

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

Amount

GREAT RIVER HYDRO LLC

\$17,000

\$17,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

Amount

*This municipality has no additional sources of PILTs.*

Notes