



**New Hampshire  
Department of  
Revenue Administration**

**2021  
MS-1**

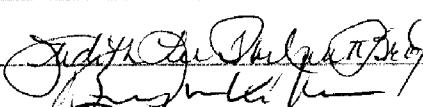


**Lyme  
Summary Inventory of Valuation**

**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/>

**BOARD OF SELECTMEN (TOWN OF LYME)**

Municipal Officials		
Name	Position	Signature
JUDITH LEE SHELNUTT BROTMAN	CHAIR	
BEN KILHAM	MEMBER	
DAVID KAHN	MEMBER	

Preparer		
Name	Phone	Email
Dina Cutting	603-795-4639	dina@lymenh.gov

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,196.21	\$2,658,800	
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	4.67	\$22,700	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,282.77	\$145,989,100	
1G	Commercial/Industrial Land	86.09	\$7,769,700	
1H	Total of Taxable Land	28,695.00	\$156,460,200	
1I	Tax Exempt and Non-Taxable Land	5,252.51	\$16,639,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$235,802,300	
2B	Manufactured Housing RSA 674:31	0	\$1,314,000	
2C	Commercial/Industrial	0	\$13,216,000	
2D	Discretionary Preservation Easements RSA 79-D	11	\$305,300	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$250,637,600	
2G	Tax Exempt and Non-Taxable Buildings	0	\$18,976,300	
Utilities & Timber			Valuation	
3A	Utilities		\$5,445,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$412,543,300	
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 Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$412,543,300	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$67,500	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	17	\$3,355,000
14	Deaf Exemption RSA 72:38-b	\$135,000	0	\$0
15	Disabled Exemption RSA 72:37-b	\$135,000	5	\$675,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	60	\$945,000
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			\$4,975,000
21A	Net Valuation			\$407,568,300
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$407,568,300
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$407,568,300
22	Less Utilities			\$5,445,500
23A	Net Valuation without Utilities			\$402,122,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$402,122,800



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**Utility Value Appraiser**

**George E. Sansoucy, P.E., LLC**

**The municipality DOES NOT use DRA utility values. The municipality IS NOT 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>
GREEN MOUNTAIN POWER CORPORATION				\$500	\$500
NEW HAMPSHIRE ELECTRIC COOP	\$2,490,800	\$370,500			\$2,861,300
PSNH DBA EVERSOURCE ENERGY	\$2,583,700				\$2,583,700
	<b>\$5,074,500</b>	<b>\$370,500</b>		<b>\$500</b>	<b>\$5,445,500</b>



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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	56	\$28,000
Surviving Spouse RSA 72:29-a	\$700	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	4	\$8,000
All Veterans Tax Credit RSA 72:28-b	\$0		
Combat Service Tax Credit RSA 72:28-c	\$0		
		<b>60</b>	<b>\$36,000</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	\$30,000
Married	\$40,000

<b>Deaf Asset Limits</b>	
Single	\$150,000
Married	\$150,000

<b>Disabled Income Limits</b>	
Single	\$30,000
Married	\$40,000

<b>Disabled Asset Limits</b>	
Single	\$150,000
Married	\$150,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
65-74	
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	5	\$135,000	\$675,000	\$675,000
75-79	4	\$190,000	\$760,000	\$760,000
80+	8	\$240,000	\$1,920,000	\$1,920,000
	<b>17</b>		<b>\$3,355,000</b>	<b>\$3,355,000</b>

<b>Income Limits</b>	
Single	\$30,000
Married	\$40,000

<b>Asset Limits</b>	
Single	\$150,000
Married	\$150,000

**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:



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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	2,915.46	\$1,257,000
Forest Land	14,787.02	\$1,090,900
Forest Land with Documented Stewardship	7,665.06	\$294,500
Unproductive Land	227.72	\$4,500
Wet Land	600.95	\$11,900
	<b>26,196.21</b>	<b>\$2,658,800</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	17,832.82
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	0.00
Total Number of Owners in Current Use	<b>Owners:</b>	233
Total Number of Parcels in Current Use	<b>Parcels:</b>	424

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$40,060
Conservation Allocation	<b>Percentage: 100.00</b>	<b>Dollar Amount:</b>
	<b>%</b>	
Monies to Conservation Fund		\$40,060
Monies to General Fund		\$0

**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>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	6
Parcels in Conservation Restriction	<b>Parcels:</b>	7



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**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**

**8**

**11**

**4.67**

**\$22,700**

**\$305,300**

Map	Lot	Block	%	Description
201	16		25	barn
201	117		25	creamery
407	31		50	2 barns
407	74		40	barn
407	90		25	cobblers shed
407	90		70	barn
409	13		45	barn & milkhouse
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

**\$0.00**

**0.00**

White Mountain National Forest only, account 3186

**\$0.00**

**0.00**

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

**Amount**

GREAT RIVER HYDRO LLC

**\$23,000**

**\$23,000**

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

**Amount**

DOI National Park list under 3186 regular PILT section.

**\$5,036**

**\$5,036**

**Notes**