



**New Castle**  
**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		
Chad Roberge		

Municipal Officials	
Name	Signature
Jane D. Finn	Jane D. Finn
Pamela Cullen	Pamela Cullen
William Stewart, Chair	William Stewart

Preparer		
Name	Phone	Email



New Hampshire  
Department of  
Revenue Administration

2025 (Filer)  
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	23.60	\$7,636	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$7,487	
1C	Discretionary Easements RSA 79-C	1.76	\$387	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	282.99	\$660,857,100	
1G	Commercial/Industrial Land	35.92	\$32,465,800	
1H	<b>Total of Taxable Land</b>	<b>344.27</b>	<b>\$693,338,410</b>	
1I	Tax Exempt and Non-Taxable Land	115.97	\$65,138,400	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$325,351,501	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$72,729,600	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$398,081,101</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$14,300,800	
Utilities & Timber			Valuation	
3A	Utilities		\$1,310,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$1,092,729,711</b>	
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	<b>Modified Assessed Value of All Properties</b>	<b>0</b>	<b>\$1,092,729,711</b>	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$50,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b		1	\$225,000
14	Deaf Exemption RSA 72:38-b	\$50,000	0	\$0
15	Disabled Exemption RSA 72:37-b	\$75,000	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
19A	Electric Energy Storage Systems RSA 72:85		0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems		0	\$0
20	<b>Total Dollar Amount of Exemptions</b>			<b>\$225,000</b>
21A	<b>Net Valuation</b>			<b>\$1,092,504,711</b>
21B	<b>Less TIF Retained Value</b>			<b>\$0</b>
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$1,092,504,711</b>
21D	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$1,092,504,711</b>
22	<b>Less Utilities</b>			<b>\$1,310,200</b>
23A	<b>Net Valuation without Utilities</b>			<b>\$1,091,194,511</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$1,091,194,511</b>



Utility Value Appraiser

AVITAR

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

Electric Company Name	Distribution	Generation	Transmission	Valuation
HUDSON LIGHT & POWER DEPT GENERATION	\$100	\$0	\$0	\$100
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$2,500	\$0	\$0	\$2,500
NEXTERA ENERGY SEABROOK LLC	\$17,000	\$0	\$0	\$17,000
PSNH DBA EVERSOURCE ENERGY	\$1,290,500	\$0	\$0	\$1,290,500
TAUNTON MUNICIPAL LIGHTING CO GENERATION	\$100	\$0	\$0	\$100
	\$1,310,200	\$0	\$0	\$1,310,200





Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veteran's Tax Credit (RSA 72:28)	\$17,500	35	\$0
Surviving Spouse (RSA 72:29-a)	\$0	0	\$0
Tax Credit for Service-Connected Total (RSA 72:35)	\$4,000	2	\$0
All Veteran's Tax Credit (RSA 72:28-b)	\$1,000	2	\$0
Combat Service Tax Credit (RSA 72:28-c) RSA 72-28-c	\$0	0	\$0
		39	\$0

#### Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

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

Disabled Income Limits	
Single	\$0
Married	\$0

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

#### Elderly Exemption Report

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	0	\$125,000	\$0	\$0
75-79	0	\$175,000	\$0	\$0
80+	1	\$225,000	\$225,000	\$225,000
	1		\$225,000	\$225,000

Income Limits	
Single	\$40,000
Married	\$55,000

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

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of structures that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

If Yes, Enter the percent of assessed value attributable to new construction to be exempted 0.00

If Yes, Enter the total exemption granted 0

#### Has the municipality granted any credits under the low-income housing tax credit tax program? RSA 75:1-a

If Yes, Enter the number of properties that get incentives. 0



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If Yes, Enter the assessed value prior to effective date of RSA 75:1-a

0

If Yes, Enter the current assessed value

0



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	0.00	\$0
Forest Land	14.52	\$7,487
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	9.08	\$149
Wet Land	0.00	\$0
	23.60	\$7,636

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed During Current Tax Year	Acres:	0.00
Total Number of Owners	Owners:	2
Total Number of Parcels	Parcels:	2

**Land Use Change Tax**

Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage:	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$7,487
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$7,487

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed During Current Tax Year	Acres:	0.00
Total Number of Owners	Owners:	0
Total Number of Parcels	Parcels:	0





Discretionary Easements RSA 79-C

Description	Acres	Owners	Assessed Value Land
CONS ESMNT/WET	1.76	1	\$387

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

Number	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

Map	Lot	Block	%	Description
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Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land (MS-434 Accounts 3356 & 3357)	\$0.00	0.00
White Mountain National Forest (Account 3186)	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount	Amount
	\$0

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
	\$0

Do you use the PA-28 form for the upcoming year?
If yes, how many?