



## 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	
Todd Haywood (Granite State Municipal Services)	

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

Preparer		
Name	Phone	Email
Dina Cutting	6037954639	dina@lymenh.gov

Preparer's Signature

2.6



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-1**

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



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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			
		59	\$37,000

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
	20		\$5,360,000	\$4,138,300

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	Total Acres	Valuation
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
	26,003.84	\$2,511,100

**Other Current Use Statistics**

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

**Land Use Change Tax**

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

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	43.66	\$15,400
Forest Land	60.40	\$3,900
Forest Land with Documented Stewardship	21.20	\$600
Unproductive Land		
Wet Land		
	125.26	\$19,900

**Other Conservation Restriction Assessment Statistics**

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



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F
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Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D
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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.	

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