



## Candia 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
Stephan Hamilton (Whitney Consulting Group, LLC)

Municipal Officials		
Name	Position	Signature
Susan Young	Chair	<i>Susan P. Young</i>
Russ Dann	Selectman	<i>Russ Dann</i>
Boyd Chivers	Selectman	<i>Boyd Chivers</i>
Brien Brock	Selectman	<i>Brien Brock</i>
Patrick Moran	Selectman	

Preparer		
Name	Phone	Email
Stephan Hamilton	603-560-0629	stevehamilton.wcg@gmail.com

Preparer's Signature \_\_\_\_\_



Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	9,558.51	\$808,287
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D	0.85	\$8,600
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	5,930.29	\$188,972,364
1G	Commercial/Industrial Land	1,680.58	\$11,178,435
<b>1H</b>	<b>Total of Taxable Land</b>	<b>17,170.23</b>	<b>\$200,967,686</b>
1I	Tax Exempt and Non-Taxable Land	1,200.63	\$7,256,374

Buildings Value Only		Structures	Valuation
2A	Residential	0	\$286,864,302
2B	Manufactured Housing RSA 674:31	0	\$1,398,300
2C	Commercial/Industrial	0	\$20,098,800
2D	Discretionary Preservation Easements RSA 79-D	14	\$47,015
2E	Taxation of Farm Structures RSA 79-F	0	\$0
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$308,408,417</b>
2G	Tax Exempt and Non-Taxable Buildings	0	\$9,698,400

Utilities & Timber		Valuation
3A	Utilities	\$8,752,134
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$518,128,237</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 Pollution Control Exemption RSA 72:12-a	0	\$0

<b>11</b>	<b>Modified Assessed Value of All Properties</b>	<b>\$518,128,237</b>
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Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	61	\$3,944,400
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	11	\$385,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	50	\$1,999,323
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

<b>20</b>	<b>Total Dollar Amount of Exemptions</b>	<b>\$6,328,723</b>
<b>21A</b>	<b>Net Valuation</b>	<b>\$511,799,514</b>
<b>21B</b>	<b>Less TIF Retained Value</b>	<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>	<b>\$511,799,514</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>\$511,799,514</b>
<b>22</b>	<b>Less Utilities</b>	<b>\$8,752,134</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>	<b>\$503,047,380</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>	<b>\$503,047,380</b>



**Utility Value Appraiser**

New Hampshire Department of Revenue Administration

The municipality **DOES** use DRA utility values. The municipality **IS** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$994,822				\$994,822
PSNH DBA EVERSOURCE ENERGY	\$5,270,785			\$2,486,527	\$7,757,312
	<b>\$6,265,607</b>			<b>\$2,486,527</b>	<b>\$8,752,134</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$300	146	\$43,800
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	10	\$20,000
All Veterans Tax Credit RSA 72:28-b	\$300	18	\$5,400
Combat Service Tax Credit RSA 72:28-c			
		<b>174</b>	<b>\$69,200</b>

**Deaf & Disabled Exemption Report**

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

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

Disabled Asset Limits	
Single	\$300,000
Married	\$300,000

**Elderly Exemption Report**

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

Age	Number
65-74	6
75-79	1
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	25	\$45,000	\$1,125,000	\$1,067,600
75-79	14	\$70,000	\$980,000	\$980,000
80+	22	\$90,000	\$1,980,000	\$1,896,800
	<b>61</b>		<b>\$4,085,000</b>	<b>\$3,944,400</b>

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

Asset Limits	
Single	\$300,000
Married	\$300,000

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:



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	586.38	\$214,939
Forest Land	7,219.44	\$522,434
Forest Land with Documented Stewardship		
Unproductive Land	567.31	\$11,875
Wet Land	1,185.38	\$59,039
	<b>9,558.51</b>	<b>\$808,287</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	1,482.00
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	35.31
Total Number of Owners in Current Use	<b>Owners:</b>	176
Total Number of Parcels in Current Use	<b>Parcels:</b>	172

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$69,827
Conservation Allocation	<b>Percentage:</b> 25.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$17,455
Monies to General Fund		\$52,372

**Conservation Restriction Assessment Report RSA 79-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>	



<b>Discretionary Easements RSA 79-C</b>	<b>Acres</b>	<b>Owners</b>	<b>Assessed Valuation</b>
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<b>Taxation of Farm Structures and Land Under Farm Structures RSA 79-F</b>				
<b>Number Granted</b>	<b>Structures</b>	<b>Acres</b>	<b>Land Valuation</b>	<b>Structure Valuation</b>

<b>Discretionary Preservation Easements RSA 79-D</b>				
<b>Owners</b>	<b>Structures</b>	<b>Acres</b>	<b>Land Valuation</b>	<b>Structure Valuation</b>
10	14	0.85	\$8,600	\$47,015

<b>Map</b>	<b>Lot</b>	<b>Block</b>	<b>%</b>	<b>Description</b>
<i>This municipality has no Discretionary Preservation Easements.</i>				

<b>Tax Increment Financing District</b>	<b>Date</b>	<b>Original</b>	<b>Unretained</b>	<b>Retained</b>	<b>Current</b>
<i>This municipality has no TIF districts.</i>					

<b>Revenues Received from Payments in Lieu of Tax</b>		<b>Revenue</b>	<b>Acres</b>
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		\$159.00	299.00
White Mountain National Forest only, account 3186			

<b>Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)</b>	<b>Amount</b>
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

<b>Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)</b>	<b>Amount</b>
<i>This municipality has no additional sources of PILTs.</i>	

**Notes**