Candia Board of Selectmen

Agenda July 25th, 2022 @ 7:00 pm

6:45 pm Non-Public Session according to RSA 91-A:3, II(a)

Call to Order

Pledge of Allegiance

Roll Call

Approval of Minutes: Public Minutes for July 11th, 2022

New Business:

Ambulance service update

Old Business:

- 2021 Abatement Recommendation Map 406 Lot 103
- LED Conversion

Other Business:

Calendar:

• Next Board of Selectman's Meeting on Monday, August 8th , 2022 @ 7:00pm.

Public Input:

This public body may enter into one or more nonpublic sessions as permitted under RSA 91-A:3, II(a).

Adjourn:

Payroll and Accounts Payable

Check	Payroll	Total	Payroll
Date	<u>Manifest</u>	Amount	Subtotal
07/14/22	001218-03	22,565.92	22,565.92
07/21/22	001219-02	22,126.00	44,691.92
Check	Accts Pay	Total	Accts Pay
Date	<u>Manifest</u>	Amount	Subtotal
07/14/22	202228	67,406.70	67,406.70
07/21/22	202229	50,563.68	117,970.38
Grand Total F	Payroll and Acct	s Pay	162,662.30

Join Zoom Meeting

<u>https://us02web.zoom.us/j/6034838101</u> Meeting ID: 603 483 8101 Password: 8101 **Dial In** +1 646 558 8656 US

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(19)	CITIONAL BALLOT	CEPHILIS
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12	MARCH 8, 2022	(atrical
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	ARTICLES CONTINUED ARE YOU IN FAVOR OF ARTICLE & AS FOLLOWS:	enen
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	To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollare (\$250,000)	-
	Said funds to avounded under the direction of the Northern portion of Tower Hill Road for Phase 1 of an estimated 3 Phases. NO	ween
150	(Recommended by the Board of Selectmen by a vote of 5 to 0)	1000
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No.	AND TOO IN TAVOR OF ARTICLE & AS FOLLOWS:	ल्लाह
	ANICLE 9 END	GEWE
VALUE	course application to Adams Road and Healey Road. Said funds to be expended under the direction of the	
	(Recommended by the Board of Selectmen by a vote of 5 to 0)	
	(Recommended by the Budget Committee by a vote of 9 to O) $B[ank = 3]$	
	ARE YOU IN FAVOR OF ARTICLE 10 AS FOLLOWS:	6368
1000	ARTICLE 10	•
Classes	To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be YES C deposited in the Fire Apparatus Capital Reserve Fund, established under RSA 35:1 at the March 1991 NO C	98325
	(Recommended by the Board of Selectmen by a vote of 5 to 0)	19ARSI
Marcal I	(Recommended by the Budget Committee by a vote of 9 to 0) DIONIZ = 15	464249
-	ARE YOU IN FAVOR OF ARTICLE 11 AS FOLLOWS:	Letter
	ARTICLE 11 To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be deposited	
	In the Fire Station Infrastructure and Grounds Capital Reserve Fund under the provisions of PSA 3511 at the	
	March 2017 Town Meeting, for the purpose of providing for major capital investments in the fire station building / 551 infrastructure and grounds to keep the building and property sound, functional and safe well into the future with YES	
	(Reserved to be a served to be a ser	times
6376	(Recommended by the Budget Committee by a vote of 9 to 0) $3104114 = 15$ 178	
	ARE IN FAVOR OF ARTICLE 12 AS FOLLOWS:	COLUMN A
	ARTICLE 12	LEARN
	To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of the Candla Fire Department providing ambulance services. All of the revenue received from fees, charges and \checkmark 588	
ANESSE	other income derived from the Candia Fire Department providing ambulance services will be placed in the fund. YES	
ineres 💧	part of the Town's general surplus. The Town Treasures shall have custody of all of the money will not be fond Lloop	
-	fund for expenses associated with purchasing, operating and equipping ambulances and with providing	HERE
UNION	ambulance services. No further approval by the legislative body is required to pay money from the fund.	Incode
	ARE YOU IN FAVOR OF ARTICLE 13 AS FOLLOWS:	123500
	ARTICLE 13 / 464	195421
(244)	To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed YES	ITTER
Cares .	the existing Revaluation Capital Reserve fund for the Future Revaluation of the municipality. Said funds to NO	REAL
	(Recommended by the Board of Selectmen by a vote of 5 to 0)	
-	(Recommended by the Budget Committee by a vote of 9 to 0) Blan $\mathcal{L} = \mathcal{Y}$ ARE YOU IN FAVOR OF ARTICLE 14 AS FOLLOWS:	(Kaliki
19969	ARTICLE 14	
ENERGY	To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) for the YES	61901
1000 BERRY	operation and maintenance of the Fitts Museum. Said funds to be expended under the direction of the Trustees NO	
INTER	(Recommended by the Board of Selectmen by a vote of 5 to 0) $Blan V = 15$ 165 (Recommended by the Budget Committee by a vote of 9 to 0)	INTERN
enen -		10/2/19



Town of Candia

74 High Street Candia, New Hampshire 03034

June 8, 2022

Town of Candia Board of Selectmen

74 High Street

Candia, NH 03034

Re: 2021 Abatement Recommendation Map 406, Lot 103

Dear Chairman and Members,

This letter is to serve as my recommendation regarding the 2021 Abatement Request made by Dean and Susan Young for the above referenced lot on New Boston Road.

I have inspected the above referenced property. It is a .9 acres lot of land with 330 feet of frontage on New Boston Road. The current assessed value is \$32,900. The southwest corner of the property abuts a roadway bridge over the North Branch River. According to Town wetlands mapping, almost or all of the area of the lot is located in a wetlands area. Much of the lot is inundated with water, at least on a seasonal basis. The impact of the wetlands leaves the property with no practical use for development or construction.

While there are other lands adjacent to the lot that are now owned by the Young Family Revocable Trust, there is no evidence that this lot was transferred to the Trust.

In the completion of the 2019 revaluation, there were errors in the calculation of the assessment of the lot as follows:

- The neighborhood code used for land valuation was 06 the incorrect code to use for vacant land in neighborhood 06. The correct neighborhood code is 07 and reflects and adjustment for unimproved land.
- The lot is unbuildable, and as such should have had an adjustment to remove 90% of the value due to the very limited value in use.
- Correcting for these obvious errors, the recalculated assessed value of the property is \$8,600.

My recommendation is that the 2021 taxes in excess of an assessed value of \$8,600 be abated, and that if taxes have been paid, they be refunded including 6% interest from the date paid.

The authority of the Assessing Officials to abate taxes assessed by them or their predecessors or any interest thereon is limited to *good cause*. (See RSA 72:16). There is no definition in the law that describes what good cause might be or what it is not. Generally, the term has been defined by the courts to include

such things as illegal assessments, errors of valuation or circumstances of loss in value due to something like a fire or disaster. It seems proper that the term also include the concept of correcting injustices that may have occurred in the past. Any other interpretation would leave hollow their authority to abate those taxes imposed by their predecessors. There should probably be a limit to what taxes are considered proper to abate. The last time that a revaluation of property was completed in Town was 2019. At that point, all taxpayers were notified of the assessments and had the opportunity to have errors of assessment corrected. The 2019 assessment seems to be a natural point to limit the abatement of taxes.

My recommendation with respect to previously assessed taxes is that the 2019 and 2020 taxes in excess of an assessed value of \$8,600 also be abated.

Interest on unpaid taxes can be considered separately. It is my recommendation that all interest on outstanding unpaid taxes for Map 406, Lot 103 for any applicable tax year be abated.

If there is a determination made that the above recommended actions are proper, it should be noted that this is a isolated individual action to correct a specific error or series of errors that had been previously made, and that any similar future requests should not rely on this decision as precedence. Any such other requests would appropriately be measured on their own merits and the circumstances that created good cause in those cases.

Please let me know if you have any further questions or concerns, or if I can provide additional information.

Sincerely,

W. Hat

Stephan W. Hamilton, Assessor Town of Candia, NH

Attachment from Candia Selectmen's Meeting on 77552022 Alec'd 2/97/1252022 Deliwood by Hand

FOR MUNICI	PALITY USE ONLY:
Town File No.	2021-01
Taxpayer Nam	e: Young

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A.	Party(ies) App	lying ((Owner(s)/Taxp	ayer(s))				
Name(s):			Dean	Youn	9			
Mailing Address	33	4	Deer	Field	RJ	Candia	NH 0303	7
Telephone Nos.:	(Home)	((Cell)	(Work)	(Email	G//Loungs	@ Coment. N	k

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies') Representative if other than Person(s) Applying (Also Complete Section A)

Name(s):				
Mailing Address:				
Telephone Nos.: (Home)	(Cell)	(Work)	(Email)	

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

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SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

Town Parcel ID#	Street Address/Town	Description	Assessment	
<u></u>				
				-
				-
		5.		

SECTION E. <u>Reasons for Abatement Application</u>

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- If claiming disproportionality, state with specificity <u>all</u> the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (<u>all may</u> <u>not apply</u>):
 - 1. <u>physical data</u> incorrect description or measurement of property;
 - market data the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. <u>level of assessment</u> the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.
- Note: If you have an appraisal or other documentation, please submit it with this application.
- If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. <u>Ansara v. City of Nashua</u>, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

2.

See attached sheet

2

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SECTION F. <u>Taxpayer's(s') Opinion of Market Value</u>

406-10

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Billed as part

Town Parcel ID#

Appeal Year Market Value \$_____

Town Parcel ID#

Appeal Year Market Value \$_____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

60

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street	Address	Sale Price/D	ate of Sale	Rents	Assessment
			 2 ²			

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Attached Shret

(Signature)

(Print Name)

(Signature)

(Print Name)

3

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

- 1. all certifications in Section H are true;
- 2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
- 3. a copy of this form was sent to the Party(ies) applying.

Date:

(Representative's Signature)

(Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$_____ DENIED _____

Remarks:

Date:

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

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Attachment from Candia Selectmen's Meeting on 7/25/2022 TOWN OF CANDIA 5 70 TAX COLLECTOR **74 HIGH STREET** CANDIA, NH 0303 REAL ESTATE TA St. Jude Children's Research Hospital TAX YEAR BILL NUMBER BILLING DATE Finding cures. Saving children 2020 001421-000665 5/29/2020 MAP/PARCEL LOCATION OF stjude.org/mygift 406-103-000 0 NEW BOSTC OWNER OF RECORD YOUNG, DEAN MAXWELL 334 DEERFIELD ROAD It's been quit CANDIA NH 03034 a while and we'v TAX CALCULATION ASSESSED VALUATION received Land Municipal 32,900 1.67 Local Edu 6.19 lien notice ... State Edu 0.98 County 0.47 youngs @ 0 TOTAL 9.31 NETVALUE 32,900 0 Steve -Also, this is a STS piece of land we've Tax STS billed separately 1243 closing ... I was TOKY. been since the 1980s'. OF THIS PROPERTY, PLEASE FORWARD TO THE O THE TOWN. THE TAX COLLECTOR IS NOT RONG TAX BILL. have I deed alli to be Zacres Y ORDER, IT IS NOT CONSIDERED PAID UNTIL used our has now shrunk total PTED AND WILL BE RETURNED TO THE TAXPAYER. and 3 THE ENTIRE BILL FOR A RECEIPT. has a much higher paying TO YOUR MORTGAGE COMPANY (IF APPLICABLE). UPLICATE BILLS bu separate parcels for rst Bill and effort ... just MAP/PARCEL years (as well asgoing about, 106-103-000 Vers to the Bos for 0% APR Interes answers) We wondered ior on his :t Was Schething axes, YOUNG, DE 334 DEERF You Could tix. CANDIA NH anas 6 takes too much time Sie

Cub 100-300

PART Cub 304 CURRENT USE ASSESSMENT OF OPEN SPACE LAND

Cub 304.01 Current Use Acreage Requirement.

(a) Open space land shall consist of:

(1) A parcel or tract of farm land, forest land, or unproductive land totaling 10 or more acres;

(2) A parcel or tract of any combination of farm land, forest land, or unproductive land, which totals 10 or more acres;

(3) A certified tree farm of any size;

(4) A tract of unimproved wetland of any size; or

(5) A tract of undeveloped land of any size, actively devoted to the growing of agricultural or horticultural crops with an annual gross income from the sale of crops normally produced thereon totaling at least \$2,500, subject to the following:

a. The landowner shall demonstrate to the local municipal assessing officials that during the previous year, at least \$2,500 gross income was earned from the sale of agricultural or horticultural crops grown on the land;

b. All land qualifying for current use assessment under Cub 304.01(a)(5), above, shall be required to show \$2,500 of annual gross income from the sale of crops normally produced thereon;

c. Land qualified for open space assessment under Cub 304.01(a)(5), above, shall be classified as follows:

1. The acreage on which the income producing crop is actually grown shall be classified as farm land, pursuant to Cub 304; and

2. Contiguous land not involved in the income producing activity shall be classified as farm land, forest land, or unproductive land, pursuant to Cub 304, regardless of acreage; and

d. Land qualified under this section in tax years prior to 1993 may stay in current use even though the annual gross value of \$2,500 came from the sale of value-added agricultural products marketed from the land, provided that such landowner(s) continue to produce such products that qualified the land for current use assessment

Source. (See Revision Note #1 and Revision Note #2 at chapter heading for Cub 300) #12857-B, eff 8-23-19

Section 79-A:2 Definitions.

TITLE V TAXATION

CHAPTER 79-A CURRENT USE TAXATION

Section 79-A:2

79-A:2 Definitions. -

In this chapter:

I. "Assessing official" means the assessing authority of any town, city or place.

II. "Board" means the current use board established by RSA 79-A:3.

III. "Board of tax and land appeals" means the board of tax and land appeals established pursuant to the provisions of RSA 71-B:1.

IV. "Commissioner" means the commissioner of the department of revenue administration.

V. "Current use value" means the assessed valuation per acre of open space land based upon the incomeproducing capability of the land in its current use solely for growing forest or agricultural crops, and not its real estate market value. This valuation shall be determined by the assessor in accordance with the range of current use values established by the board and in accordance with the class, type, grade and location of land.

VI. "Farm land" means any cleared land devoted to or capable of agricultural or horticultural use as determined and classified by criteria developed by the commissioner of agriculture, markets, and food and adopted by the board.

VII. "Forest land" means any land growing trees as determined and classified by criteria developed by the state forester and adopted by the board. For the purposes of this paragraph, the board shall recognize the cost of responsible land stewardship in the determination of assessment ranges.

VIII. "Land use change tax" means a tax that shall be levied when the land use changes from open space use to a non-qualifying use.

IX. "Open space land" means any or all farm land, forest land, or unproductive land as defined by this section. However, "open space land" shall not include any property held by a city, town or district in another city or town for the purpose of a water supply or flood control, for which a payment in place of taxes is made in accordance with RSA 72:11.

X. "Owner" means the person who is the owner of record of any land.

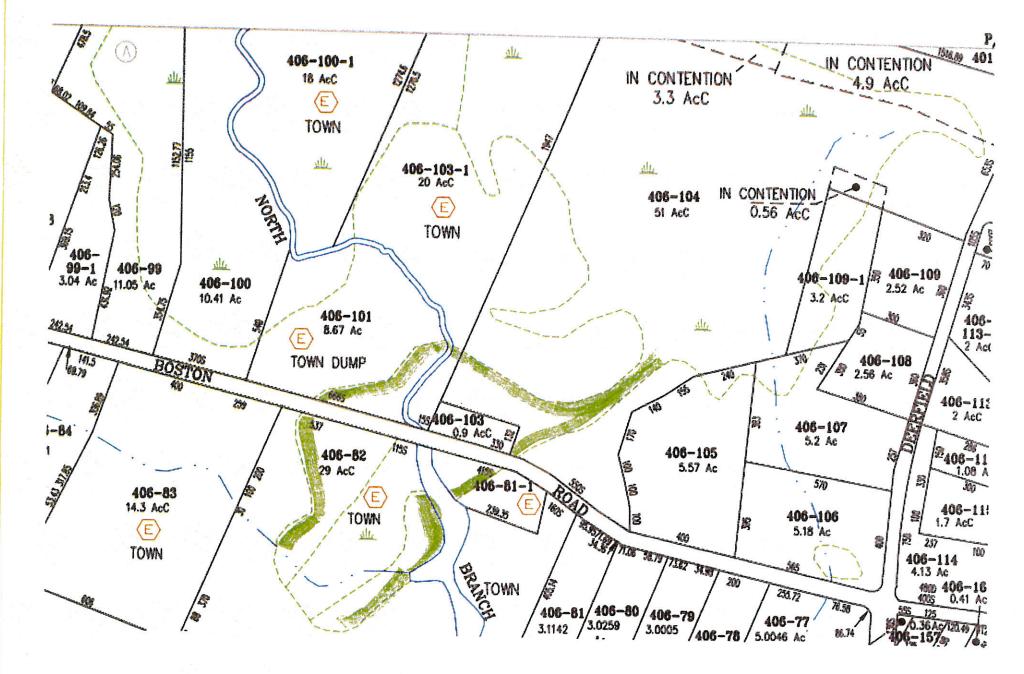
XI. "Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals.

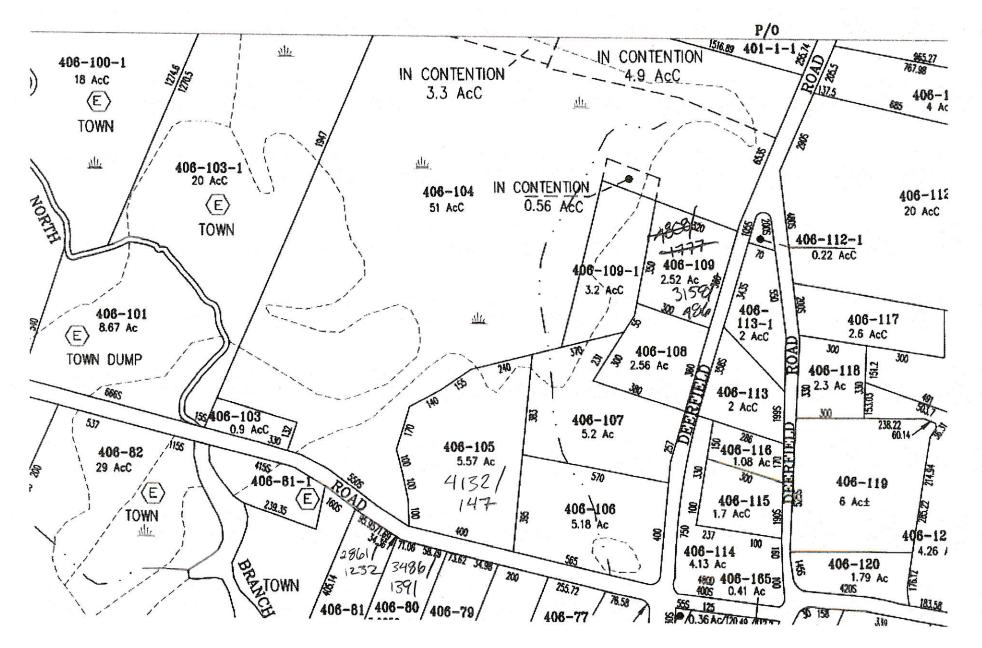
XII. "Soil potential index" means the production capability of land as determined by the United States Natural Resources Conservation Service.

XIII. "Unproductive land" means land, including wetlands, which by its nature is incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products, as determined and classified by criteria developed by the board. The board shall develop only one category for all unproductive land, setting its current use value not to exceed that of the lowest current use value established by the board for any other category. XIV. "Wetlands" means those areas of farm, forest and unproductive land that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions.

Source. 1973, 372:1. 1974, 7:1. 1976, 47:14. 1981, 561:5. 1988, 5:1. 1991, 281:3. 1995, 130:5; 206:2. 1996, 176:3. 2006, 103:1. 2010, 237:1, eff. April 1, 2010.

Attachment from Candia Selectmen's Meeting on 7/25/2022





Attachiventifierancandia Selectmen's Meeting on 7/25/2022

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Google Maps



Imagery ©2022 Maxar Technologies, USDA Farm Service Agency, Map data ©2022 100 ft

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Permit Id	Issue Date	on Zone	Descriptic		NO LDING PEI Imount	RMIT R Insp D	ate %		Date Comp NE VALUA Site Index		Com	ments Nbhd. Adj		Appraise Appraise Special L Total App Valuation Total App Date 10-17-2 05-21-2 06-18-2 02-27-2	d Ob (B d Land V and Val praised I n Metho praised 2013 2009 2004 2004	8) Value Value (I lue Parcel V od Parcel Id JD RK PP	(Bldg) Bldg) Value Value IT / Cl Type) HANGE Is (, , , , , , , , , , , , , , , , , , ,	2d 00 Mea 4 Res 4 Res 00 Mea	Purpos sur+Liste dential Fi dential Fi sur+Liste Adj Unit	7, 1 2/Result d eld Review eld Review d P Land Va
Permit Id Use Code	Issue Date	on Zone	Descriptic		NO LDING PEI Amount Land Unit	RMIT R Insp D	ate %	Comp [LAND L]	Date Comp NE VALUA Site Index	Cond.	Com ECTION Nbhd.	ments Nbhd. Adj		Appraise Appraise Special L Total App Valuation Total App Date 10-17-2 05-21-2 06-18-2 02-27-2	d Ob (B d Land V and Val praised I n Metho praised 2013 2009 2004 2004	8) Value Value (I lue Parcel V od Parcel Id JD RK PP	(Bldg) Bldg) Value Value IT / Cl Type) HANGE Is (, , , , , , , , , , , , , , , , , , ,	2d 00 Mea 4 Res 4 Res 00 Mea	Purpos sur+Liste dential Fi dential Fi sur+Liste Adj Unit	7, 2/Result d eld Review d P Land Va
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n ID 648		DEERFIELD ROAD Account # 000		ap ID 4	06/ 112/ 01/ / Bldg # 1	Bldg Nar Sec # 1	of 1	Card # 1 of 1	e 1320 e 03-16-2022 8	3:39:06
C		CTION DETAIL		TION DE	TAIL (CONTINUED)					
lement	Cd 99	Description Vacant Land	Element	Cd	Description			н н н н н н н н н н н н н н н н н н н	 84	(9
	00	Vacant			() () () () () () () () () ()					
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es: pancy				CONDO	DATA	-				
ior Wall 1			Parcel Id		C Owne					
ior Wall 2 Structure:	a.		Adjust Type Co	de	B S Description Factor%					
Cover			Condo Flr							
or Wall 1			Condo Unit	MADKE	TVALUATION	_				
or Wall 2 or Flr 1				MARNE	I VALUATION					
or Fir 2			Building Value Ne	w	0					
Fuel Type:		×			ж	n (* 1997)		No Sketch		
ype:			Year Built							
Bedrooms			Effective Year Bu Depreciation Cod		0					
Bthrms: Half Baths			Remodel Rating							
Xtra Fixtrs		2. K	Year Remodeled Depreciation %		en Ser a	1				
Rooms: Style:			Functional Obsol							
en Style:			External Obsol Trend Factor							
	Ξ.	51 SES	Condition							
			Condition %							
			Percent Good RCNLD		0					
			Dep % Ovr	100						
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			Misc Imp Ovr Cor							
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OB Descrip	- OUTBU	ILDING & YARD ITEMS(L)	XE . BUILDING E	TRA FE	ATURES/BI					
e Descrip		B Units Unit Price Yr Blt	Cond. Cd % Gd	Grade	Grade Adj. Appr. Value					
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le	Deser	BUILDING SUB-AREA	SUMMARY SECT	ÓN						
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Vision ID	638 OMRENTOW	Selectmen'	Weeti#c		25/2022	2		406/ 104/	Bldg # 1			Bldg Na Sec # 1	ame I of 1	С	ard # 1	of 1	S	State Use	e 1012 ∋ 03-16-202	0. 8.32.00
	EAN M. & SUS		2 High	JPU	5 We			TRT/RO. Paved		CATIO	V	n ann a suite a stàirean 1975 - Charles Anna ann an	CUR		SSESS			The Duk	1	.2 0.37.22
	MILY REVOCA		4 Rollin	g	6 Sep			raveu	3 Rura	al		Descriptio	n Co	ode	Assess	ed	Asse	ssed		
		BLE IRUSI				1.11						RESIDNTL RES LAND		012		03,900		203,900	1 2	204
334 DEERF	IELD ROAD		Alt Prcl	ID		SUPPL	EMENTA	AL DATA	and a start of the start of the start of the	1.		RESIDNTL		012		13,900		113,900		
				ID				EXEMP			and the second second	ULAND		200		41,700		41,700		dia, nh
CANDIA	NH	03034	OWNER	RA 00	3325								02	.00	14	47,400		1,058		
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			00										- *x							
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<u> </u>	ECORD OF O	WNERSHIP	and a space of a	BK-VO	LPAGE	SALE	DATE		SALE PR		VC	er proses a surrange		Total	50	06,900		360,558		
YOUNG, DI	AN M. & SUS	AN P. TRUSTE	EESO	5888			-2018		ONLE M	0		Year Code	Asses	PREVIC	DUS ASS	SESSM	ENTS (HI	STORY)	And a second	
roung, Di	EAN M. & SUSA	AN P.		3557	1360		-2001	Ŭ V		ő		2021 1012					Assessed			Assess
								-		Ŭ	' '	1012		3,900 2 3,900		012 012	203,90			203,
												1012		1,700		012	113,90 41,70		1012	113,
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	n Maria Indene and an Arabita	EXEMPTIONS				P Y M MONTH						Tota	36	0,558		18 A. 1				
Year Co	de	Description	3		mount	Cod		0	THER ASSE		NTS	NANDAR AND			re acknowl	Total	360,55	18 Callert	Total or or Assesso	360
				1 1	anoun	00	e De	escription	Number	·	Amour	nt Com	nm Int	•		euges u	visit by a Da		or or Assesso	
													1997 - 19		A	PPRAI	SED VAL	IFSIM	MADY	and an opening
STRE NEW CON			Tota		0.0	0							Ap	praised	Bldg. Va					
Nb	bd I	Albhd A		ASSI	ESSING N		ORHOC)D	-		a the second s									198,
00		Nbhd N	lame		E	3		Tra	acing		off a stratego	Batch			Xf (B) Va					5,
And the second s		A CONTRACTOR OF THE SECOND	New Yorks and the con-	_											Ob (B) V					41,
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			IOP)=NV			MAJ	ORITY C	F LOT IS	WETLANDS				Sp	ecial La	nd Value					
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IRT DRIVE	WAY								GR5 TO FG							CEI VAI	ue			506,
008-ADDE	D GARAGE							O ON GAR		15			Va	aluation	Method					
010-ADJ L	AND PER MAP	PER/SURVEY	, ·			2010	-LEANT	J ON GAR	AGE									1		
	U CATEGORY												- 1							
	U CATEGORT	-OK MAPS SP	WOF		1. 95								То	tal Annr	aised Pa		lue			
Permit Id	Issue Date	Type D	escription	BUI	DING PE	RMIT			al and the	a support of the second	e ac la seriar				alseula					506,9
15-062BP	06-05-2015	Type D	escription		mount	Insp [Date 9		Date Comp			omments		Date		d ITV	/ CHANG	E HISTO Cd		
-067	05-15-2007	RES		1 12	<u>-</u>		a	100	12-27-2016	12x24	lean to	oo on side of	gara 0	8-28-20					Purpose/ Isur+1Visit	Result
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	1 a 1 a 1			1.00	: 7		5 N 2	×		:				07-15-20				03 Lett	er Sent	
					5)6-17-20)4-01-20				14 Res	idential Fiel	d Review
							- L	20.00						3-18-20				00 Mea 03 Lette	sur+Listed	
		The states and		-	Colline Service	And the second second	0.00 000 000	LANDI	INE VALUA	TIONES	FOT	~		2-03-20		Ĕ		02 Mea	er Sent sur+2Visit	
Use Code	Descriptio	n Zone L	Aland	Type	Land Ur	ito II							An	No Bally Space		191.000		Assignment of	HILL C YING	
	1.0		Land	Type	- 14 - 14 - 14 - 14 - 14 - 14 - 14 - 14		Init Price	Size Ad	Site Index	Cond.	Nbho	d. Nbhd. Adj		Notes	S	L	ocation Ad	iustmen	Adj Unit P	Land Va
1012	SFR/IN-LAW SFR/IN-LAW				43,560			5 1.00000		1.00	05	1.000	NICU				T			
1012 8200	UNPRO WET		· · · · · ·		1.000 49.000			0 1.00000		1.00		1.000	NICU					1.0000		
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		Total Card L	and Units	51.	00 SF		Parcel	Total Land	Area 51.00	L	L									
			¥			1		. oral callu	1100100									Total L	and Value	261,3

Attachment from Candia Selectmen's Meeting on 7/25/2022

Property Location	on 334 D	la Selectmen's Mee	•		406/ 104/ / /		Bldg Name		State Use 1012
Vision ID 638		Account #				dg # 1	Sec # 1 of 1	Card # 1 of 1	Print Date 03-16-2022 8:37:23 A
		CTION DETAIL			DETAIL (CONT				
Element Style:	Cd 04	Description Cape Cod	Elemen	t Cd	Desci	ription			FSP PRS
Viodel	01	Residential	5 X						PRS
Grade:	03	Average							
Stories:	1.75	lineage							
Occupancy	2			COND	O DATA				14 14
Exterior Wall 1	11	Clapboard	Parcel Id		C	Owne			
Exterior Wall 2			A !!		B				
Roof Structure:	03	Gable/Hip	Adjust Type	e Code	Description	Factor%			12
Roof Cover	03	Asph/F Gls/Cmp	Condo Flr Condo Unit				105 12 105	24	BAS BAS 6
Interior Wall 1	07	K PINE/A WD			ETVALUATIO	TAL MARKED IN COMPANY	TQS TQS BAS BAS UBM FBM		UBM FBM
Interior Wall 2	05	Drywall/Sheet	in the state of the state of the state of the	UST / MART	CET VALUATIO	<i>///</i>	ODW FOM		
Interior Flr 2	09 14	Pine/Soft Wood Carpet	Building Va	lue New	241,66	2			
Heat Fuel	02	Oil			2,1100	-			16 16
Heat Type:	05	Hot Water							20 20
AC Type:	01	None	Year Built		1981				20 20
Total Bedrooms		4 Bedrooms	Effective Ye		2001				
Total Bthrms:	3		Depreciatio		G		30 30 30		30
Total Half Baths		an an all an	Remodel R Year Remo						
Total Xtra Fixtrs	C. Commence of the second s		Depreciatio		18				44
Total Rooms:	10		Functional		10				4 10
Bath Style:	02	Average	External Ob						
Kitchen Style:	02	Typical	Trend Facto		1				
Color	04	Brown	Condition						
			Condition %						
			Percent Go	od	82				1 · · · ·
			RCNLD		198,20	0	12	24	
			Dep % Ovr						
			Dep Ovr Co			line .	The second s	and the second	A REPORT OF BUILDING TO PARTICIPATE IS A CONTINUED IN YOR REPORTED AND A CONTENT ON A CONTENT OF A CONTENT OF A
			Misc Imp O	vr Comment		(Dec		A WAR	
			Cost to Cur	o Our		5		P. A.	
			Cost to Cur	e Ovr Comm	ent	1.6		Station with the	
OB	- OUTBU	ILDING & YARD ITEMS	(L) / XE - BUILDI	NG EXTRA	EATURES(B)		and the second second	and the second second	· · · · · · · · · · · · · · · · · · ·
Code Descri	iption [L/I	B Units Unit Price Yr	Blt Cond. Cd	6 Gd Grad	e Grade Adj.	Appr. Value			
SHD1 SHED F		192 9.00 19	85 F	50	0.00	900		AND STREET	
SPL4 ABOVE	GRRLL	28 118.00 20		50	0.00	1,700	CINARY, NAME OF B		in has
WDK WOOD I FPL3 2 STOR		825 11.00 20		80	0.00	7,300	CARGE STREET, S		A SHARE AND A SHARE AND
FPL3 2 STOR FG13 GARAG				82	0.00	5,700	In parts of Alexandream and an and an advertised of	A A	NAME OF THE OWNER OF
LNT LEAN-TO				80	0.00	30,500			North State of State
		288 5.00 20	16 G	90	0.00	1,300	· Constant Pers 1	A Montheastern	BH PT I A A A A A A A A A A A A A A A A A A
			×				S. S. B. B. B.		
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	1								
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	within providence	BUILDING SUB-A		SECTION	والمتحاليات المتحافظ المحافظ ا	and the second of the		ALL	A A A A A A A A A A A A A A A A A A A
Code	Descri	ption Living A	rea Floor Area	Eff Area	Unit Cost Und	leprec Value			a start
BAS First F		1,	360 1,360	1,360	90.83	123,529	and prover and the	1 J	
	ment, Finis		0 856	257	27.27	23,343	A Street P	and a state of the	2 19 The second s
FSP Porch PRS Piers	, Screen, F	Inished	0 168	42	22.71	3,815	the second second second second second	CONTRACTOR CONTRACTOR	present of the second of the s
	Quarter S	ton	0 168	0	0.00	0			manage is described
	ment, Unfin		310 1,080	810	68.12	73,572			and the second
John Dasel	nent, Uniff		0 504	76	13.70	6,903		The second second	Warming and a start of the start of the
							2 POINT OF THE POINT OF	and the same distances many	BILLS (S.) SUNS
								The second second second second	
	Ttl Gross L	Liv / Lease Area 2	170 4,136	2,545		231,162	States and the Second State	Server and the server of the server	
						.,			

Attachme	nt from Can	dia Selectmen's M	leeting on					1. and 1.	Location 0 NEW BOSTON	POAD
					gh Street NH 0303			100	Map - Lot	
				Phone: 6					406-103-00	00
									Parcel ID 000665	
	urrent Assess	ments		Second and						
Lar	nd:	32,900 CU: Cr	edits:	0 Build 0	ing:	0 Exemptions		0	0 Total:	32,900
		DEAN MAXWELL RFIELD ROAD						State	ement	
		NH 03034					Bala	nce as of:	3/16/2022	
	<u>k.</u>							Print Date	3/16/2022	
Year	- 2014							12		
Inv #	: TX-10514	5- TA	X2	Date: 11	/21/2014	Due: 12	/30/2014	Original A	Mount:	1,310.46
				Date				Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*		3/04/2015	Payment			0.00	0.00	-27.57
		YOUNG. DEAN MAXWELL*		3/04/2015	Payment			-72.43	0.00	0.00
		YOUNG, DEAN MAXW		4/29/2015	Payment			0.00	0.00	-22.79
		Jeons, BLAN MAXW		4/29/2015	Payment		-	-1,238.03	0.00	0.00
		Remaining - Prin		Transa 0.00	ction Totals Costs:			-1,310.46	0.00 Balance:	-50.36
				0.00	00313.	0.00	/			0.00
Inv #:	TX-105262	- тах	C	Date: 4/	01/2015	Due: 5/0)1/2015	۲ Original A		19.00
				Date	Туре			Amount	Costs	Interest
		YOUNG, DEAN MAXWE	ll*Check -,	4/29/2015	Payment		* *	-19.00	0.00	0.00
			· -	Transac	tion Totals:			-19.00	0.00	0.00
		Remaining - Prin:		0.00	Costs:	0.00	Int:		Balance:	0.00
Inv #:	TX-105370-	LIEN		Date: 4/2	9/2015	Due: 4/2	0/2015		er Diem: 0.000	
1999 B					Туре	Due: 4/2	9/2015	Original Ar Amount	Costs	,298.32 Interest
					Costs		2	0.00	19.00	0.00
				9/29/2017	Costs			0.00	17.00	0.00
				9/29/2017	Costs			0.00	10.00	0.00
				7/15/2015	Abatement	2		-28.77	0.00	0.00
				7/15/2015	Abatement			-884.04	0.00	0.00
				Transact	ion Totals:::		÷.	-912.81	46.00	0.00
		Remaining - Prin:		385.51	Costs:	46.00	Int:	477.72	Balance:	909.23
2								Pe	r Diem: 0.1901	8 N
lnv #:	TX-105371-	TAXC	D			Due: 5/29	/2015	Original Am		18.50
		VINITE THE AND		·····	Туре			Amount	Costs	Interest
		YOND DEAN MAXWELL	нес к-, <u>д</u>	l/29/2015 l	Payment	10		-18.50	0.00	0.00
				Transacti	on Totals:::			-18.50	0.00	0.00

ichment	from Candia	a Selectmen's Meeting or	74 High Candia, N	n Street IH 03034				0 N	EW BOSTON Map - Lot	
			Phone: 603	8-483-514	0				406-103-0	00
									Parcel ID 000665	
		Remaining - Prin:	0.00	Costs:		0.00	Int:	0.00 Bal Per D		0.00
	Remaining	2014 Principal:	385.51	Costs:		46.00	Int:	477.72 Bal		909.23
								Per D	iem: U.	1901
Year	2015									
lnv #:	TX-107171-	TAX1	Date: 5/	18/2015	Due:	7/01	/2015	Original Amou	nt:	258.00
			Date	Туре				Amount	Costs	Intere
		YQUNG, BEAN MAXWELL"CHECK-,	5/04/2016	Payment				0.00	0.00	-26.13
		YOUNG, DEAN MAXWELL *CHECK-,	5/04/2016	Payment				-258.00	0.00	0.00
					3			2. 2		
				ction Totals:				-258.00	0.00	-26.13
		Remaining - Prin:	0.00	Costs:		0.00	Int:		ance:	0.00 0000
5		TAYO	D-4 44/	03/2015	Dura	12/10	V2015	Per Di Original Amou		263.00
Inv #:	TX-108986-	TAX2	Date: 11/0 Date	Type	Due:	12/10	12015	Amount	Costs	Intere
					-			And the second s	0.00	-12.62
		YOUNG, DEAN MAXWELL*CHECK-,	5/04/2016	Payment				0.00		
		YOUNG, DEAN MAXWELL"CHECK-,	5/04/2016	Payment				-263.00	0.00	0.00
			Transac	ction Totals:	::			-263.00	0.00	-12.62
		Remaining - Prin:	0.00	Costs:		0.00	Int:	0.00 Bal	ance:	0.00
	1							Per Di		0000
inv #:	TX-109111-	LIEN	Date: 5/0)4/2016	Due:	5/04	/2016	Original Amou		597.25
		Remaining - Prin:	597.25	Costs:		0.00	Int:	630.82 Bal		1,228.07
								Per Di		2945
inv #:	TX-109112-	TAXC		04/2016	Due:	6/03/	2016	Original Amou		37.50
			Date	Туре			_	Amount	Costs	Intere
		YOUNG DEAN MAXWELL CHECK-,	5/04/2016	Payment				-37.50	0.00	0.00
			Transac	tion Totals:	::		e"	-37.50	0.00	0.00
		Remaining - Prin:	0.00	Costs:		0.00	Int:	0.00 Bal	ance:	0.00
								Per Di	em: 0.0	0000
	Remaining -	2015 Principal:	597.25	Costs:		0.00	Int:	630.82 Bala Per Di		1,228.07 2945
	0040	a di ka								
Year	2016	2	1		<u> </u>					260.00
inv #:	TX-110954-	TAX1	122	8/2016	Due:	7/01/	2016	Original Amou		260.00
			Date	Туре				Amount	Costs	Interes
		YOUNG, DEAN MAXWELL*CHECK-,	4/21/2017	Payment				0.00	0.00	-25.13
		YOUNG, DEAN MAXWELL CHECK-,	4/21/2017	Payment				-260.00	0.00	0.00
			Transac	tion Totals:				-260.00	0.00	-25.13
		Remaining - Prin:	0.00	Costs:		0.00	Int:	0.00 Bal	ance:	0.00
		a						Per Di		0000

tachment from	m Candi	a Selectmen's Meeting o				ocation
			74 High Street Candia, NH 03034	-		OSTON ROAD
			Phone: 603-483-5140			ap - Lot
						103-000
						arcel ID 00665
Inv #: T	X-112777	- TAX2	Date: 10/28/2016 Due: 12/07/2	016 Ori g	inal Amount:	277.00
			Date Type	Amo	ount C	osts Intere
		YOUNG, DEAN MAXWELL*CHECH	4/21/2017 Payment	0.0	0 0	00 -12.2
		YOUNG, DEAN MAXWELL*CHECH	- 4/21/2017 Payment	-277.0		00 0.0
			Transaction Totals:::	-277.0	0.0	00 -12.29
		Remaining - Prin:	0.00 Costs: 0.00	Int:	0.00 Balance:	0.00
					Per Diem:	0.0000
lnv #: TX	(-112885-	TAXC	Date: 3/29/2017 Due: 4/28/20	17 Origi	inal Amount:	19.00
			Date Type	Amou		osts Interes
		YOUNG, DEAN MAXWELL*CHECK-	4/21/2017 Payment	-19.0		
			Transaction Totals:::	-19.00	0.0	0.00
		Remaining - Prin:	0.00 Costs: 0.00 Ir	nt:	0.00 Balance:	0.00
					Per Diem:	0.0000
Inv #: TX-	-113008-	LIENIN	Date: 4/21/2017 Due: 4/21/201	7 Origin	nal Amount:	611.92
		Remaining - Prin:	611.92 Costs: 0.00 In		0.22 Balance:	1,152,14
Inv #: TX-	113009-	TAXC	Date: 4/21/2017 Due: 5/21/201		Per Diem:	0.3018
		17000	Dud. O/E//201		al Amount:	18.50
			Date Type	Amour	nt Cos	ts Interest
		YOUNG, DEAN MAXWELL*CHECK-,	4/21/2017 Payment	-18.50	0.00	0.00
			Transaction Totals:::	-18.50	0.00	0.00
		Remaining - Prin:	0.00 Costs: 0.00 Int	t: 0	.00 Balance:	0.00
		-			Per Diem:	0.0000
Ren	naining -	2016 Principal:	611.92 Costs: 0.00 Int	: 540	.22 Balance:	1,152.14
Year 201	-				Per Diem:	0.3018
	Suration that					
lnv#: TX-1	14826-	TAX1	Date: 5/17/2017 Due: 7/07/2017	Origina	Amount:	269.00
			Date Type	Amount	Cost	s Interest
			4/25/2018 Costs	0.00	19.00	0.00
			4/30/2018 Costs	0.00	18.50	0.00
			4/30/2018 Lien	-269.00	-37.50	-26.25
			Transaction Totals:::	-269.00	0.00	-26.25
		Remaining - Prin:	0.00 Costs: 0.00 Int:	0.0	0 Balance:	0.00
	0004				Per Diem:	0.0000
Inv #: TX-11	0001-	TAX2	Date: 10/30/2017 Due: 12/06/2017	Original	Amount:	268.00
		· · · · · ·	Date Type	Amount	Costs	Interest
			4/30/2018 Lien	-268.00	0.00	-12.77

chment	from Candia	Selectmen's Me		Street			0 10	NEW BOSTON	
			Candia, N Phone: 603		D			406-103-00	
					2		유가 유수	Parcel ID 000665	lan - an M
		Remaining - Prin	0.00	Costs:	0.00	Int:	0.00 Ba Per D		0.00
Inv #:	TX-200020-LN	LIEI	Date: 4/	/30/2018	Due: 4/30	/2018	Original Amou	unt:	613.52
		Remaining - Prin	613.52	Costs:	0.00	Int:	428.48 Ba Per I		1,042.00 026
	Remaining -	2017 Principa	1: 613.52	Costs:	0.00	Int:	428.48 Ba		1,042.0
Year	2018								
			Date: 5/	31/2018	Due: 7/03	/2018	Original Amo	unt:	270.00
Inv #:	TX-200657-TX	ТАХ	Date: 5/		540. 1700		Amount	Costs	Intere
			4/03/2019	Costs			0.00	19.25	0.0
			5/01/2019	Costs			0.00	18.50	0.0
				Lien			-270.00	-37.75	-26.7
			Transa	ction Totals:		-	-270.00	0.00	-26.7
		Remaining - Prin	0.00	Costs:	0.00	Int:		alance: Diem: 0.0	0.0
			-		Due: 12/19	0010	Original Amo		315.00
Inv #:	TX-202526-TX	TAX	2 Date: 11/ Date	14/2018 Type	Due: 12/18	0/2010	Amount	Costs	Inter
			4/30/2019	Lien			-315.00	0.00	-13.6
			Transa	ction Totals:			-315.00	0.00	-13.6
		Remaining - Prin	0.00		0.00	Int:	0.00 Ba	alance:	0.0
			8				Perl	Diem: 0.0	0000
lnv #:	TX-203800-LN	LIEN	Date: 4/	30/2019	Due: 4/30	/2019	Original Amo	unt:	663.16
			Date	Туре			Amount	Costs	Inter
			9/01/2021	Costs			0.00	19.50	0.0
			Transa	ction Totals:			0.00	19.50	0.0
		Remaining - Prin	663.16	Costs:	19.50	Int:	343.68 B		1,026.3 3270
	Remaining -	2018 Principa	: 663.16	Costs:	19.50	Int:	343.68 Ba Per l		<mark>1,026.3</mark> 3270
Year	2019								
inv #:	TX-204432-TX	TAX	Date: 6/	01/2019	Due: 7/02	/2019	Original Amo	unt:	293.00
			Date	Туре			Amount	Costs	Inter
			4/01/2020	Costs	4.12		0.00	19.50	0.0
			5/08/2020	Costs			0.00	18.50	0.
			5/08/2020				-293.00	-38.00	-19.
					×				-19.

achment	from Candia	a Selectmen's Meeting	on 7/2012/2016 Candia Location 74 High Street 0 NEW BOSTO	NROAD
			Candia, NH 03034 Map - Lo	ot
			Phone: 603-483-5140 406-103-0	000
			Parcel II	<u>,</u>
			000665	
		Remaining - Prin:	0.00 Costs: 0.00 Int: 0.00 Balance: Per Diem: 0.	0.00
Inv #:	TX-206300-1	ΓΧ ΤΑΧ2	Date: 11/15/2019 Due: 12/27/2019 Original Amount:	319.00
			Date Type Amount Costs	Intere
			5/08/2020 Lien -319.00 0.00	-9.3
			Transaction Totals::: -319.00 0.00	-9.3
		Remaining - Prin:	0.00 Costs: 0.00 Int: 0.00 Balance:	0.00
inv #:	TX-207574-LI	N LIEN		0000
W.			Date: 5/08/2020 Due: 5/08/2020 Original Amount:	679.27
		Remaining - Prin:	679.27 Costs: 0.00 Int: 176.36 Balance:	855.63
			Per Diem: 0.2	605
	Remaining -	2019 Principal:	679.27 Costs: 0.00 Int: 176.36 Balance:	
	Homannig	interpar.		855.63
			Per Diem: 0.2	605
Year	2020			
Inv #:	TX-208198-TX	C TAX1	Date: 5/29/2020 Due: 7/01/2020 Original Amount:	
				306.00
			Date Type Amount Costs	Interes
			3/30/2021 Costs 0.00 19.50	0.00
			4/30/2021 Costs 0.00 18.50	0.00
		-	4/30/2021 Lien -306.00 -38.00	-20.33
			Transaction Totals::: -306.00 0.00	
		Remaining - Prin:		-20.33
		g i init		0.00
Inv #:	TX-210116-TX	TAVO	Per Diem: 0.00	00
mv #:	1X-210110-1X	TAX2	Date: 11/18/2020 Due: 12/29/2020 Original Amount:	352.00
			Date Type Amount Costs	Interes
			4/30/2021 Lien -352.00 0.00	-9.42
2°			Transaction Totals::: -352.00 0.00	-9.42
		Remaining - Prin:	0.00 Costs: 0.00 Int: 0.00 Balance:	0.00
			Per Diem: 0.00	
Inv #:	TX-211468-LN	LIEN		
				725.75
	ne ki R	Remaining - Prin:	725.75 Costs: 0.00 Int: 89.09 Balance:	814.84
			Per Diem: 0.278	14
	Remaining -	2020 Principal:	725.75 Costs: 0.00 Int: 89.09 Balance:	244.24
				814.84
			Per Diem: 0.278	i 4
Year	2021			
Inv #: T	X-212091-TX	TAX1	Date: 5/28/2021 Due: 7/01/2021 Original Amount:	329.00
	۶. ۲	Remaining - Prin:	329.00 Costs: 0.00 Int: 18.60 Balance:	347.60
lnv≇: T	X-214013-TX	TAX2	Per Diem: 0.072 Date: 11/05/2021 Due: 12/15/2021 Original Amount:	1 315.00

				74 High S 74 High S Candia, NH	treet 03034			1. A. M.	0 NEW BOS Map	- Lot	4D
			Р	hone: 603-4	83-5140				406-10	03-000	
										el ID 1665	
	Remain	iing - Prin:		315.00	Costs:	0.00	Int:	6.28 P	Balance: Per Diem:	0.0690	321.2
Remain	ing - 2021	Principal:		644.00	Costs:	0.00	Int:		Balance: Per Diem:	0.1411	568.8
Report Total R	emaining :	Principal:	na in constanta in con	4,920.38	Costs:	65.50	Int:	2,711.25	Balance:		7,697.1
								P	er Diem:	2.0960	
					÷						

Assessor's Notes on 406-103

1991-2015-This lot has been assessed to Dean Young. The old 1991 property record card shows that the town had it listed as "Owner Unknown" but was changed to Dean Young at the time of the revaluation. Perhaps there is information on why the ownership changed if the town kept any records from the 1991 revaluation.

There appears to be no deed conveying this property to Dean Young. The deed reference on the survey plan for Town of Candia, Deerfield Road Town Forest dated 9/17/2009 is Book 370 Page 51-John and Mary Moore and Herbert and Sally Moore to William Crane dated March 17, 1856. The deed describes the lot as one acre more or less-330' on the road by 132' deep. The lot is described as being bounded by other land of William Crane on 2 sides. This "other land of Crane" is part of what is now 406-104. I have put the copy of this deed in the property file for 406-103.

The deeds for 406-104 (which is the larger abutting lot owned by Young) has an old, vague description with no measurements. The description of 15 acres more or less has been carried through the deeds since 1876,(bk459 pg319) the last deed I could trace on this property. This deed does mention William Crane, the man who purchased the smaller 1 acre piece now known as 406-103. I could not find a deed on line transferring this from Crane to Chase and then to Donnelly as described in bk 459 pg 319. It is possible that the one acre piece purchased by Crane in 1856 was consolidated into the 15 acres+-. More research would have to be done to make that determination. The 2009 survey does not show this 1 acre area as a separate lot of record. Maybe the surveyor could answer questions about this.

A copy of the survey can found in the property file for 401-1-1.

I have put all the deeds for 406-104 in chronological order in the property file.

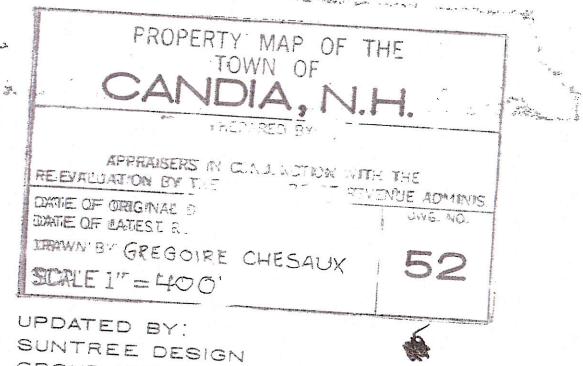
If 406-103 is a separate lot it is about ½ wetlands and ½ uplands. The appraisal company has reviewed the assessed and adjusted the lot value for location, and limited use (wet areas and size.)

Questions: How long has the town been carrying this lot on its property rolls?

Why did the town change the ownership from owner unknown to Dean Young?

Tammy Jameson

Attachment from Candia Selectmen's Meeting on 7/25/2022



GROUP, LTD. FEB. 1980, MARCH 1981

Unapproved Candia's Selectmen's Public Meeting Minutes August 24, 2015

Attendance: Chairman Carleton Robie, Vice-Chair Boyd Chivers, Selectman Scott Komisarek, Selectman Craig Sandler, Selectman Susan Young, and Administrative Assistant Andria Hansen.

Chairman Robie opened the meeting with the pledge of allegiance.

Approval of Previous Minutes: Public meeting minutes 08/10/15. Selectman Sandler moved to accept the Selectmen's Meeting minutes of August 10th, 2015 as presented. Seconded by Selectman Chivers. All were in favor. Motion carried.

The Board of Selectmen will hold a public hearing at their regular scheduled meeting on to accept quarterly grants and donations in accordance with RSA 31:95-b, III (a). Chairman Robie announced that Candia Community Woman's Club donated \$1,000; David & Harriett Chalbeck donated \$100; and Candia Garden Club donated \$250 towards the Police Department ATV trailer. Selectman Young moved to accept quarterly donations for the second quarter in the amount of \$1,350. Seconded by Selectman Chivers. All were in favor. Motion carried. Chairman Robie announced the quarterly donation from the State of New Hampshire – Highway Block Grant in the amount of \$20,469.19. Selectman Young moved to accept the second quarter Sandler. All were in favor. Motion carried.

The Board to discuss abatement requests received. Chairman Robie said there has been some abatement requests received. It was brought to his attention that they should be announced at a Selectmen's meeting, so everyone publicly knows that the Board abated someone's taxes. He agreed completely and they will be processed in a public meeting moving forward. It was noted that the reval company CNP (Commerford, Nieder, and Perkins, LLC) reviewed and made the recommendations on the abatements received. Chairman Robie announced the abatements received and the recommendations and Selectman Chivers read the remarks from CNP (see attached): Owner: Romeo Danais Map & Lot: 410-158-1, 410-158-2, and 410-137 Recommendation: Deny; **Owner:** Judith & Joseph Szot, Map & Lot: Recommendation: 410-081. Grant: Owner: Clayton P & Hiroyo Fisher, Map & Lot: 405-128, Recommendation: Deny: **Owner:** Linda Lamarche Moquin, Map & Lot: 408-018, Recommendation: Grant. Dean Maxwell Young, Map & Lot: **Owner:** Recommendation: Grant. The Board accepts all of the recommendations from CNP. 406-103,

Dean Young to discuss recent abatement. Citizen Dean Young asked if his wife could speak to this matter. Selectman Young recused herself from the Board and sat in the audience. Mrs. Young explained their abatement went from \$66,000 to \$24,300. She understood that the burden of proof fell on the taxpayer if they feel it is not a fair evaluation. She noted that the Board had copies of their past property evaluations (see attached). They are talking about a little piece of land (406-103) not the whole property. The assessment starting in 2003 it was \$3,350 and it is all in current use. In 2004 it was assessed at \$7,100 and since 2009 it's been assessed at \$9,100. Now in 2015 it is assessed at \$66,000. This is six times as much as it has ever been assessed.

Candia Selectmen's Public Meeting Minutes of 8/27/2015

On top of that it has gone from 1.1 acres to .90 acres. This could be a different problem for a different Board. To prove that the assessment is not fair, first look at the increase of \$9,100 to \$66,000 in one year. The second thing is she thought if it jumped six times from what it originally was the abutters probably did also. She got copies of the abutter's properties (see attached). They picked five or six properties randomly, because they were close to the dump. Their land value went up six times the abutters decreased over the same period. They don't mind paying their fair share, but it seems silly that upon asking how the abatement went down from \$66,000 to \$24,300 when it was originally \$9,000 and the reason given was because the dump closed. There doesn't seem to be any common sense with that reasoning. If that is the case than the other surrounding properties would go up. If you look at the land on the surrounding properties that land value goes down. It goes down from last year to this year. Even with the recommended abatement it is still double of what it was before. They were told by the town's assessor that we could go to the BTLA (Board of Tax and Land Appeal) and appeal. They personally don't do things that way, they can if they have to but they would prefer to deal with it on the town level. This is just a common error and it is just common sense. She didn't know if anybody had any questions or comments. Selectman Chivers asked if it was in current use and the value was \$24,300. Mrs. Young said it was \$9,000 and they weren't even complaining about the \$9,000, when it jumped to the \$66,000 they complained now it is down to \$24,000. Chairman Robie clarified that this 9/10th of an acre isn't in current use. Mrs. Young explained they didn't divide it out. When it was deeded to Dean from his brother it was one "L" shaped piece. She wanted to look at the tax maps from 1980 which is when they built to current and see how things vary. This is one of her complaints about the tax maps. They couldn't find the tax maps from the 80's. Selectman Chivers asked if she owned the abutting land. Mrs. Young replied yes and the little piece was never taken out by them but by the town. Selectman Chivers asked if they made application for current use. Mrs. Young said they did, because when they built their house they had to take out three acres from current use. She explained some years they would get one tax bill and other years they would get three or four tax bills. They've tried to address this over the years to no avail. Selectman Chivers said just to make it easy if this property were in current use for less than an acre at the highest value it would be assessed for \$75 if it were in current use. They could merge it with the adjacent land, it would be in current use and the problem would be solved. Mrs. Young asked if it was taken out of current use in 2004. Selectman Chivers asked if they bought them as two separate lots and he had no idea why the property wasn't in current use. Mr. Young said he had one deed when the town redid the tax maps twenty years ago he ended up with four pieces of property that he got taxed on. He is now getting four tax bills which are cheap. They were in the area of his land. It has always been a tough area as far as surveying; they've had people work on it and never been able to solve the problem with the land. Now one of the tax bills has gone to \$66,000 and he isn't paying it. He would continue to pay on that little piece if it was doable. Selectman Chivers said it is doable put the piece in current use, you already have properties there in current use. Mr. Young said there is no separate deed to it. Mrs. Young said on the original deed the property goes right up to the river. She noted this part might be a Planning Board thing or a State thing. Mr. Young explained they have spent money on surveying before that was never able to solve the problem. Mrs. Young said even the Girard's said they weren't going to keep working on it. When Mary Girard gave her land to the Conservation Commission they had the land surveyed and even they gave up. She said they have better things to do than nick pick these little pieces of land. She didn't think common sense wise that it was fair whether that piece is in current use or not. As far

Candia Selectmen's Public Meeting Minutes of 8/27/2015

as assessment purposes there is no way that a \$9,000 piece of land is worth \$66,000 or even \$24,300 when surrounding land values have decreased since the dump has closed. She could see if everyone's value went up that would be understandable. It did just the opposite. This is why they didn't agree with the new assessment. This plus it was 1.10 and now it is down to .90 acres. She doesn't know how or why that happened. They need direction on where they should go from here. Selectman Chivers said the procedure is they make application by the date; if they don't get satisfaction here their next step is the Board of Tax and Land Appeals. Unless they want to develop the land in the short term, the best option is to put it in current use. Mr. Young said the property is under water it isn't going to get developed. Selectman Komisarek said if they merged it then it really wouldn't have any value and they wouldn't be paying any taxes. It is a buildable lot or its worth just about nothing. Either its wetlands and not buildable or it is a lot. If it was a buildable lot of record then it would have some tangible value. Mr. Young said it wasn't a lot because there is no deed with it. There are no boundaries with that. Selectman Chivers though they didn't need a deed to apply for current use. Mrs. Young asked if we don't agree with this assessment is there a way to look back in the records and say this is why we are saying this doesn't make sense. Selectman Chivers asked if they met with CNP when they came up with this assessment. Mrs. Young said they filed the abatement after they got their tax bill. Selectman Chivers said the Board acts on recommendations from the assessor and this recommendation went too long. They had a chance to argue their position before they came up with these numbers. Once these numbers get to print and come to this Board this is what they rely on. Mrs. Young said she was a little surprised that the application doesn't come with the abatements. Why doesn't the assessor include the application, so the Board can see the common sense and say this doesn't make sense? Why don't they put the supplemental information on there so someone can make an informed decision? Selectman Chivers said this is all they receive on the other abatements. He didn't see any harm to her. She can come in with an application for current use and it is adjacent to the other property in current use. Mr. Young said maybe this was the route to go, putting it in current use. Mrs. Young asked if this is what the Board would advise. Selectman Chivers said it is either that or take it to the Board of Tax and Land Appeals. Mrs. Young said she hates going up the chain, they will but this is just common sense. Selectman Komisarek said there a simple remedy and that is putting the land in current use. Mr. Young asked who grants current use. Selectman Chivers said this Board. Chairman Robie said if it qualifies. The assessor has to prove to the Board that it qualifies. Mrs. Young asked if someone could do some research where it went from one piece divided into all of these little pieces. Selectman Chivers asked how long ago that happened. Mrs. Young said they could find the tax maps of 1980 and the other ones are supposedly missing. Selectman Komisarek asked if there was multiple tracks on the deed. Mrs. Young said no it is one piece. Selectman Komisarek said this doesn't make any sense. Chairman Robie said if this is a lot of record that the town has, there has to be a deed at the registry. If there is no deed to it then they can incorporate it into their other land. If you go down to the registry of deeds and see if a little lot came off of the big lot and maybe no one ever claimed it. The mappers just can't draw in a lot. Mr. Young asked how the mappers would have that information, because they are the ones who did it. Chairman Robie said maybe it happened with someone related years ago and they subdivided a lot off and no one claimed it. There is a deed for it. Mrs. Young said there is a deed for the property but it goes right up to the river and it includes that. There are no separate parcels. If you look at tax maps five or six years back, you'll see we have five or six there is a 4 acre lot in the middle of the 50 acres. Mr. Young said

Candia Selectmen's Public Meeting Minutes of 8/27/2015

there has been a lot of work done on that land. They've talked about this and it has never been able to be resolved. Chairman Robie thought when the land got filled in maybe it pushed that water over maybe it came up at the east end of the bridge and encompassed the land that might have been there. That brook got pushed quite a ways. Mrs. Young on someone else's survey that was done his land goes up behind the Sarra's and Bakers which they know it doesn't, it stops. Chairman Robie said the mapper's note on the map that there are areas that are in contention. Mr. Young said they didn't mind paying the tax bill because it was cheap, but now that is a lot of money to pay for that piece. Mrs. Young said it doesn't matter how much money it is, it just doesn't make sense how the reval company arrived at that figure. Chairman Robie said if they measured out the lot it would prove if lot is under water or not. These numbers should be pretty good, Betsy Kruse did a survey and her numbers are good. Mrs. Young said her survey says she has 15 acres and they have 5 acres on the maps. Chairman Robie said if they measured the land it would be close. Mrs. Young said they measured their piece and it is not what the tax maps say. Chairman Robie said she would have to have that verified with Surveyor Jim Franklin. Mrs. Young clarified that they were recommending that they put it in current use. Selectman Chivers noted the deadline was April 15th. Chairman Robie said years ago they thought this piece was in current use and then it was taken out of current use. Mr. Young said the whole piece was in current use his deed says 15 acres more or less. There should be 12 acres in current use and three acres with his house. We all know how more or less works. Mrs. Young said the lines don't add up to 15 acres and now they're getting taxed on 50 acres. She thanked the Board. Selectman Chivers said they were sorry they couldn't help them, but there is relief available. He asked Chairman Robie if there is any action that should be taken. Chairman Robie said they've granted them the abatement, but he doesn't have the answer to Mr. and Mrs. Young's question. Mrs. Young said she could appeal that (at the BTLA), but she didn't want to spend a lot of money to get this thing settled. It's common sense if you just look at the paperwork. Sometimes things that are common sense and should be a real quick fix it is not as easy as it should be with government. She said they would take the Board's recommendation under advisement.

The Board to consider signing Workers Compensation Program agreement. Chairman Robie explained Primex is our workmen's comp insurance carrier. Every year Primex sends us an agreement to sign and this year they sent a two year which will cap the increase. If we stay with them they are guaranteeing that the increase will not go over ten percent. If they don't agree to that after the year is up the premium could go up. He wanted to know if the Board wanted to enter into a two year agreement with Primex. Selectman Chivers asked if they ever shopped around to find out if the premiums were lower. Chairman Robie said they haven't recently. He thought the workmen's comp rate was set by the State of New Hampshire. He knows they have a good record for very few claims. He would recommend that they stay with Primex and sign the agreement. Selectman Young asked how much was the workmen's comp. Chairman Robie said he didn't have the premiums, but it changes according to the payroll. Selectman Sandler asked if Primex also furnished training. Chairman Robie said they did. Chairman Robie moved to sign the two year worker's compensation program agreement for 2016/2017 with Primex. Seconded by Selectman Chivers. All were in favor. Motion carried.

The Board to authorize payment of payroll checks and accounts payable checks. The Board to authorize payment of payroll checks and accounts payable checks. Chairman

Attachment from Candia Selectmen's Meeting on 7/25/2022

2018-JAN 22 AH II: 37 002624

RECKINGHAM COUNTY RECISIBY OF DEEDS BK 5888 PG 0168

For recorder's use: Tax Stamps \$40.00 LCHIP: \$25.00 Recording Fee: \$16.49 After Recording, Return Tor. Craighead & Martin, P.L.L.C. 91 Marchester, NH 03101-1005 (603) 641-9555





QUITCLAIM DEED

KNOW ALL MEN BY THESE PRESENTS, That, we, Susan P. Young and Dean M. Young, husband and wife, both of 334 Deerfield Road, Candia, County of Rockingham, State of New Hampshire, for consideration paid, grants to Susan P. Young and Dean M. Young as Trustees of the Young Family Revocable Trust, w/dt January, 12, 2018, with a mailing address of 334 Deerfield Road, Candia, County of Rockingham, State of New Hampshire, with Quitelaim Covenants:

334 Deerfield Road, Candia, NH Property

A certain tract or parcel of land, with the buildings thereon, if any, situated in Candia, Rockingham County, New Hampshire, on the northerty side of the New Boston Road, so-called, containing fifteen acres, more or less, hounded and described as follows: Northerty by land now or formerly of Karl Persson; Easterly by land now or formerly of Carrie Crockett Sherman; Southerly by land now or formerly of Lula C. Corson and to the New Boston Road, so-called; and Westerly by land now or formerly of Scott Wheeler and land now or formerly of Carrie W.

Meaning and intending to describe and convey the same promises conveyed to Grantors by Quitclaim Deed of Dean M. Young dated March 21, 2001 and recorded at the Rockingham County Registry of Deeds at Book 1557, Page 1360. See also Warranty Deed of Wayne L. Young to Dean M. Young dated August 9, 1979 and recorded at Book 2349, Page 170 of the Rockingham County Registry of Deeds.

We, Susan P. Young and Dean M. Young, as Grantors, hereby release all our rights of homestead and other interests therein.

This is a non-monetary transfer into a revocable trust for estate planning purposes which meets the criteria of New Hampshire Rev. 802.02(c) and is subject only to the minimum transfer tax.

This Deed was prepared without the benefit of a title search and the description of the property was furnished by the parties. The preparer of this Deed assumes no liability whatsoever either for the accuracy of the legal description or for the status of the title to the property.

BK 5888 P6 0169

SIGNED this $(\frac{\mathcal{I}_{a}^{ab}}{\mathcal{I}_{a}}$ day of January, 2018.

Man Susan P. Young Jean mill 0 Dem W. Young

STATE OF NEW HAMFSHIRE COUNTY OF HILLSBOROUGH

On this _____day of January, 2018, personally appeared the above-named, Sussen P. Young and Dean M. Young, known, arms for satisfactorily proven) to be the percent whose names are subscribed to the foregoing instrument, and acknowledged that they excerted the same for the purposes therein contained.



10 the ane. dian Mychary Public Justice of the Pance My Commission Expires; 0



Bill To

Town Of Candia 74 high st Candia , NH 03034 (603) 483-8101

M and P Electrical Services LLC	Payment terms	7 Days
292 Chester Rd	Invoice #	365
Candia, NH 03034	Date	06/06/2022
Phone: (603) 275-2271	Business / Tax #	87-3775883
Email: mandp.electrical.nh@gmail.com		

INVOICE

Description	Rate	Qty	Total
EXIT EBU	\$70.00	3	\$210.00
Exit sign	\$39.1582	11	\$430.74
EBU	\$37.45	8	\$299.60
Hours Man hours	\$94.99	5	\$474.95

Subtotal	1	\$1,415.29		
Total		\$1,415.29		

Due from Mustees DF Thust Find # 01-1310-06-000 Thun Office Maintenance

Attachment from Candia Selectmen's Meeting on 7/25/2022 FIREMATIC SUPPLY CO. INC,	Andria	NUMBER 398434	OICE DATE Jul 13, 2022	PAG 1
REMIT TO: P.O. Box 187, Yaphank, NY 11980-0187 PHONE: (631) 924-3181 * FAX: (631) 924-5202 E-MAIL: info@firematic.com WEBSITE: www.firematic.com	DE COME POT	A WATH P. AF WATH P. APITAN RESE	Supp Pm	: J.
O CANDIA VOL FIRE DEPARTMENT L TOWN OF CANDIA D 74 HIGH STREET D CANDIA, NH 03034 T O	S H I P T O	CANDIA VOL FIRE DEI TOWN OF CANDIA 74 HIGH STREET CANDIA, NH 03034	PARTMENT	

CUSTOMER NO. 3487	ORDER NO. 776662	ORDER DATE May 5, 2022	SALESPERSON	TERMS		USTOME	PONO
ITEM NUMBER	TEM NUMBER			NET 30			VPO NO.
		DESCRIPTION		QTY	UNIT PRICE	U/M	AMOUNT
ELKXDSHUTOFF15	1.5" XD SHUTOFF	(SPECIFY THREAD)					AWOUNT
	AD SHULOT 003	3XD0F-08020004		1	410.00	EA	440.0
	valerway-13/	8"					410.0
	ore Outlet- 1.5"	MNPSH, No Smooth B					
	02 Inlet- 1.5" Fr						
	00 Pistol Grin- M	0 Pistol Grin					
	04 Dale- BLUF	and the					
	Custom Las er Etch- No				=	5 A A	
LK187XD	187XD SHORT BAR	REL SMOOTH BORE		1.1			
	THREAD & DIAM)	AND THE BORE	1.5" (SPECIFY	1-	130.00	EA	
	XD Smooth Bore	PART: 000187XD-090	8	+	130.00	EA	130.00
	Configuration- SI Inlet Thread- 1.5	ort Barrel	-				
	" FNPSH				-		
	09 Outlet Size- 1	5/16"				2 . ²	
REIGHT IN	08 Bumper Color	- BLUE				51 B	
	FREIGHT FROM MA	NUFACTURER			ŀ		
	OF O TRACKING	1Z4422350302626094		1	22.49	EA	22.49
					- 1		
	11	1210-01					
	01-	1010-06	-000			÷	
		1310-06 We Trom	Thickes				
	1	NC HOIT	nustas				
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					1.1	i.e.	
			2 1 1				
Forint							
Corrigion re	egarding this invo	ce please contra	s				
						- 2	
Please phone your	contact at Firematic	Supply to confi	auc.com			1	
Please phone your		oupply to confirm a	any request to char	ige payment in	structions		
SHIP DIRECT TO CUS	TOMER		1910 - 1 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 - 1910 -	inil	<u>F</u>	Tour	
						ax Am	t: 0.00
						AMO	UNT DUE
							562.49