

# Candia Board of Selectmen

## Agenda

July 25<sup>th</sup>, 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 11<sup>th</sup>, 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 8<sup>th</sup>, 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
<u>Date</u>	<u>Manifest</u>	<u>Amount</u>	<u>Subtotal</u>
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
<u>Date</u>	<u>Manifest</u>	<u>Amount</u>	<u>Subtotal</u>
07/14/22	202228	67,406.70	67,406.70
07/21/22	202229	50,563.68	117,970.38
Grand Total Payroll and Accts Pay			162,662.30

**Join Zoom Meeting**

<https://us02web.zoom.us/j/6034838101>

Meeting ID: 603 483 8101 Password: 8101

Dial In +1 646 558 8656 US

# SAMPLE BALLOT



OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
CANDIA, NEW HAMPSHIRE  
MARCH 8, 2022

BALLOT 2 OF 3

*Wm. Heibel*  
TOWN CLERK

ARTICLES CONTINUED

ARE YOU IN FAVOR OF ARTICLE 8 AS FOLLOWS:

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) to provide for the reconstruction of the Northern portion of **Tower Hill Road** for Phase 1 of an estimated 3 Phases. Said funds to be expended under the direction of the Board of Selectmen.  
(Recommended by the Board of Selectmen by a vote of 5 to 0)  
(Recommended by the Budget Committee by a vote of 8 to 1)

✓ YES ☐ 466  
NO ☐ 262

Blank = 16

ARE YOU IN FAVOR OF ARTICLE 9 AS FOLLOWS:

ARTICLE 9

To see if the Town will raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for the wear, course application to **Adams Road and Healey Road**. Said funds to be expended under the direction of the Board of Selectmen.  
(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)

✓ YES ☐ 500  
NO ☐ 223

Blank = 21

ARE YOU IN FAVOR OF ARTICLE 10 AS FOLLOWS:

ARTICLE 10

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 Apparatus Capital Reserve Fund**, established under RSA 35:1 at the March 1991 as agents.  
(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)

✓ YES ☐ 584  
NO ☐ 142

Blank = 15

ARE YOU IN FAVOR OF ARTICLE 11 AS FOLLOWS:

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 RSA 35:1 at the March 2017 Town Meeting, for the purpose of providing for major capital investments in the fire station building infrastructure and grounds to keep the building and property sound, functional and safe well into the future with the Selectmen appointed as agents.  
(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)

✓ YES ☐ 551  
NO ☐ 178

Blank = 15

ARE IN FAVOR OF ARTICLE 12 AS FOLLOWS:

ARTICLE 12

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of the **Candia Fire Department** providing ambulance services. All of the revenue received from fees, charges and other income derived from the **Candia Fire Department** providing ambulance services will be placed in the fund. The money in the fund shall be allowed to accumulate from year-to-year and the money will not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all of the money in the fund. Upon request of the Fire Chief and by order of the governing body, The Town Treasurer shall pay out money from the fund for expenses associated with purchasing, operating and equipping ambulances and with providing ambulance services. No further approval by the legislative body is required to pay money from the fund.  
(Recommended by the Board of Selectmen by a vote of 5 to 0)

✓ YES ☐ 588  
NO ☐ 140

Blank = 16

ARE YOU IN FAVOR OF ARTICLE 13 AS FOLLOWS:

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing **Revaluation Capital Reserve** fund for the Future Revaluation of the municipality. Said funds to be expended under the direction of the Board of Selectmen.  
(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)

✓ YES ☐ 464  
NO ☐ 253

Blank = 22

ARE YOU IN FAVOR OF ARTICLE 14 AS FOLLOWS:

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) for the operation and maintenance of the **Fitts Museum**. Said funds to be expended under the direction of the Trustees of the Fitts Museum. (By request of the Trustees of the Fitts Museum).  
(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)

✓ YES ☐ 564  
NO ☐ 165

Blank = 15





## Town of Candia

June 8, 2022

74 High Street  
Candia, New Hampshire 03034

LOOK  
PLEASE READ  
BEP  
P.H.  
31  
12

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,



Stephan W. Hamilton, Assessor  
Town of Candia, NH



Rec'd 2/7/22  
Delivered by Hand

FOR MUNICIPALITY USE ONLY:  
Town File No.: 2021-01  
Taxpayer Name: Young

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Sue & Dean Young  
Mailing Address: 334 Deerfield Rd Candia NH 03034  
Telephone Nos.: (Home) (Cell) (Work) (Email) gillyoung@comcast.net

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.

Town Parcel ID#	Street Address/Town	Description	Assessment
406-103	0 New Boston Rd		\$32,900

**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.

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

**SECTION E. Reasons for Abatement Application**

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.

- 1) If claiming disproportionality, state with specificity all 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 (all may not apply):
  - 1. physical data – incorrect description or measurement of property;
  - 2. 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. level of assessment – 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.

- 2) 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. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See attached sheet

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**SECTION F. Taxpayer's(s') Opinion of Market Value**

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

Town Parcel ID# 406-103 Appeal Year Market Value \$ \_\_\_\_\_

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

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

Should be billed as part of  
406-104.

**SECTION G. Sales, Rental and/or Assessment Comparisons**

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/Date of Sale	Rents	Assessment
<u>N/A</u>				

**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.

Date: 2/7/22

See Attached Sheet  
(Signature)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

**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)



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				2204 CANDIA, NH								
YOUNG, DEAN MAXWELL		4 Rolling		1 Paved	3 Rural	Description	Code	Assessed	Assessed									
334 DEERFIELD ROAD						RES LAND	1320	8,600	8,600									
CANDIA NH 03034		SUPPLEMENTAL DATA								VISION								
Alt Prcl ID		EXEMPTI																
OWNER A 001421 PICK-UP																		
SC GIS ID		Assoc Pid#																
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
YOUNG, DEAN MAXWELL		0 0		U	V	0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
								2021	1320	32,900	2020	1320	32,900	2019	1320	32,900		
								Total		32,900	Total		32,900	Total		32,900		
EXEMPTIONS		OTHER ASSESSMENTS		This signature acknowledges a visit by a Data Collector or Assessor														
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int										
Total		0.00																
ASSESSING NEIGHBORHOOD																		
Nbhd		Nbhd Name		B		Tracing		Batch										
0001																		
NOTES																		
WOODED LOT 2014 ABTMNT: ADJ'D ACREAGE TO .90AC'S PER TAX MAP & ADJ'D LOT FOR ITS LIMITED USE/LOCATION TO OLD TOWN DUMP.																		
BUILDING PERMIT RECORD																		
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	VISIT / CHANGE HISTORY									
									Date	Id	Type	Is	Cd	Purpose/Result				
									05-08-2015	MM			45	Change Value Chang				
									10-24-2013	JD			00	Measur+Listed				
									05-21-2009	RK			14	Residential Field Review				
									06-17-2004	PP			14	Residential Field Review				
									02-03-2004	JL			00	Measur+Listed				
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1320	RES VAC UN	R			39,204 SF	2.56	1.00000	5	0.10	07	0.850	CF=ABUTTS OLD DUMP		1.0000	0.22	8,600	
Total Card Land Units						0.90 SF	Parcel Total Land Area						0.90	Total Land Value				8,600

No Sketch



**TOWN OF CANDIA  
TAX COLLECTOR  
74 HIGH STREET  
CANDIA, NH 0303  
REAL ESTATE TA**

*Spore Lot (was 2 acres)*

TAX YEAR	BILL NUMBER	BILLING DATE
2020	001421-000665	5/29/2020
MAP/PARCEL	LOCATION OF	
406-103-000	0 NEW BOSTC	
OWNER OF RECORD		
YOUNG, DEAN MAXWELL 334 DEERFIELD ROAD CANDIA NH 03034		

2/7/22  
St. Jude Children's  
Research Hospital  
Finding cures. Saving children.  
ALAC - DANNY THOMAS, FOUNDER  
stjude.org/mygift

Hi Steve,  
It's been quite  
a while and we've  
received a tax  
lien notice... again.

TAX CALCULATION		ASSESSED VALUATION	
Municipal	1.67	Land	32,900
Local Edu	6.19		
State Edu	0.98		
County	0.47		
<b>TOTAL</b>	<b>9.31</b>	<b>NET VALUE</b>	<b>32,900</b>

all youngs @ comcast.net  
Please advise,  
Dean & Susan  
Young

Steve -  
Also, this is a  
piece of land we've  
been billed separately  
for since the 1980s.  
It used to be 2 acres  
and has now shrunk  
but has a much higher

tax bill  
closing... I was told.  
We only have 1 deed  
for our total property,  
but after paying for  
separate parcels for

OF THIS PROPERTY, PLEASE FORWARD TO THE  
TOWN. THE TAX COLLECTOR IS NOT  
RESPONSIBLE FOR A  
WRONG TAX BILL.  
BY ORDER, IT IS NOT CONSIDERED PAID UNTIL  
RECEIVED BY THE BANK.  
PROPERTY AND WILL BE RETURNED TO THE TAXPAYER.  
FOR THE ENTIRE BILL FOR A RECEIPT.  
FOR YOUR MORTGAGE COMPANY (IF APPLICABLE).  
DUPLICATE BILLS.

1st Bill  
MAP/PARCEL  
406-103-000  
10% APR Interest

and effort... just forget  
about it.  
It's just very  
embarrassing to be  
listed as "late" on  
our property taxes.  
Thanks,  
Sue

years (as well as going  
to the BOS for  
answers) we wondered  
if this was something  
you could fix. If it  
takes too much time

YOUNG, DE  
334 DEERF  
CANDIA NH

## 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



# TITLE V TAXATION

## CHAPTER 79-A CURRENT USE TAXATION

### Section 79-A:2

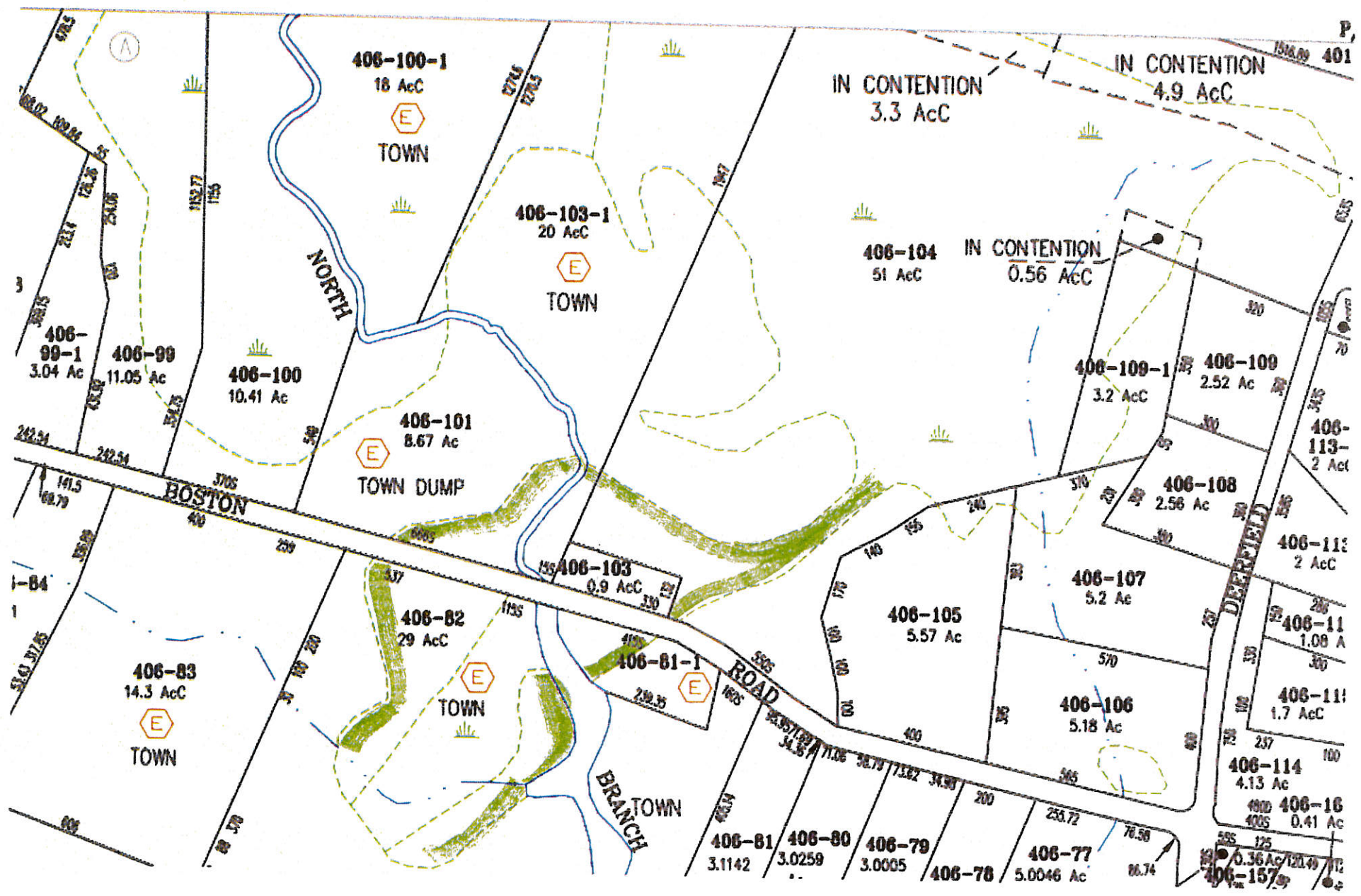
#### 79-A:2 Definitions. –

In this chapter:

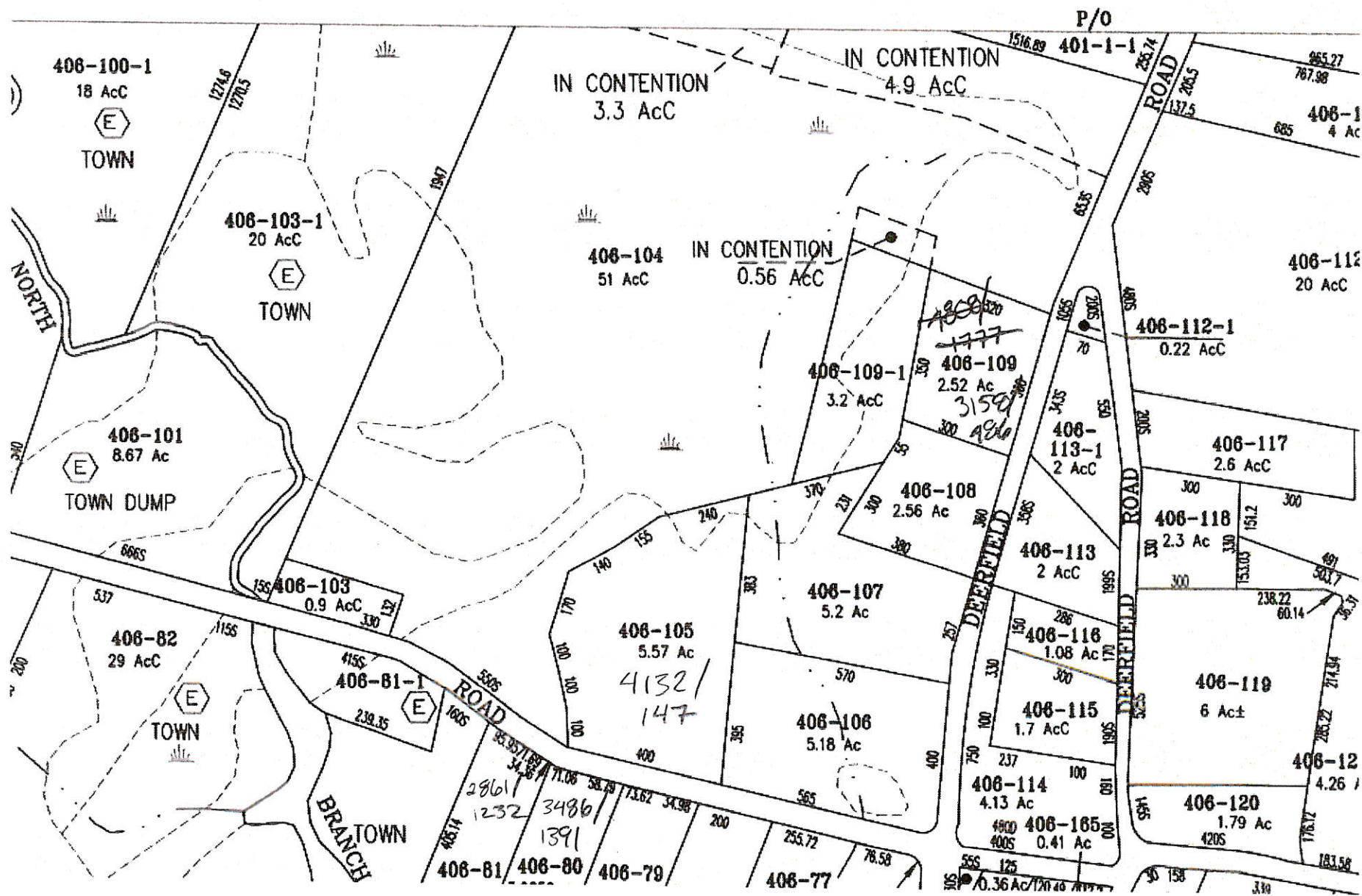
- I. "Assessing official" means the assessing authority of any town, city or place.
- II. "Board" means the current use board established by RSA 79-A:3.
- III. "Board of tax and land appeals" means the board of tax and land appeals established pursuant to the provisions of RSA 71-B:1.
- IV. "Commissioner" 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 income-producing 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.











Google Maps



Google



# VISION

No Sketch



<b>CURRENT OWNER</b>		<b>TOPO</b>		<b>UTILITIES</b>		<b>STRT / ROAD</b>		<b>LOCATION</b>		<b>CURRENT ASSESSMENT</b>																																															
YOUNG, DEAN MAXWELL  334 DEERFIELD ROAD  CANDIA NH 03034		4 Rolling						3 Rural		Description RES LAND		Code 1320		Assessed 13,300		Assessed 13,300		2204  CANDIA, NH																																							
		<b>SUPPLEMENTAL DATA</b>																																																							
		Alt Prcl ID  OWNER A 001421 PICK-UP  SC GIS ID  Assoc Pid#																																																							
<b>RECORD OF OWNERSHIP</b>										<b>BK-VOL/PAGE</b>		<b>SALE DATE</b>		<b>Q/U</b>		<b>V/I</b>		<b>SALE PRICE</b>		<b>VC</b>		<b>PREVIOUS ASSESSMENTS (HISTORY)</b>																																			
YOUNG, DEAN MAXWELL										0 0				U		V		0		1		Year		Code		Assessed		Year		Code		Assessed		Year		Code		Assessed																			
																																								2021		1320		13,300		2020		1320		13,300		2019		1320		13,300	
																																								Total		13,300		Total		13,300		Total		13,300		Total		13,300			
<b>EXEMPTIONS</b>										<b>OTHER ASSESSMENTS</b>										This signature acknowledges a visit by a Data Collector or Assessor  <b>APPRAISED VALUE SUMMARY</b> Appraised Bldg. Value (Card) Appraised Xf (B) Value (Bldg) Appraised Ob (B) Value (Bldg) Appraised Land Value (Bldg) 13,30 Special Land Value Total Appraised Parcel Value 13,30 Valuation Method C Total Appraised Parcel Value 13,30																																					
Year		Code		Description		Amount		Code		Description		Number		Amount		Comm Int																																									
Total						0.00																																																			
<b>ASSESSING NEIGHBORHOOD</b>																																																									
Nbhd		Nbhd Name		B		Tracing		Batch																																																	
0001																																																									
<b>NOTES</b>																																																									
NO ACCESS																																																									
<b>BUILDING PERMIT RECORD</b>										<b>VISIT / CHANGE HISTORY</b>																																															
Permit Id		Issue Date		Type		Description		Amount		Insp Date		% Comp		Date Comp		Comments		Date		Id		Type		Is		Cd		Purpose/Result																													
																		10-24-2013		JD						00		Measur+Listed																													
																		05-21-2009		RK						14		Residential Field Review																													
																		06-18-2004		PP						14		Residential Field Review																													
																		02-03-2004		JL						00		Measur+Listed																													
<b>LAND LINE VALUATION SECTION</b>																																																									
B		Use Code		Description		Zone		LA												Land Type		Land Units		Unit Price		Size Adj		Site Index		Cond.		Nbhd.		Nbhd. Adj		Notes		Location Adjustmen		Adj Unit P		Land Value															
1		1320		RES VAC UN		R																3.200 AC		5,000		0.92361		5		0.90		05		1.000		TOPO				1.0000		4,156.5		13,300													
Total Card Land Units										3.20		AC		Parcel Total Land Area										3.20		Total Land Value										13,300																					

**VISION**

No Sketch



<b>CURRENT OWNER</b>		<b>TOPO</b>	<b>UTILITIES</b>	<b>STRT / ROAD</b>	<b>LOCATION</b>	<b>CURRENT ASSESSMENT</b>						2204  CANDIA, NH  <b>VISION</b>									
YOUNG, DEAN MAXWELL		2 High		1 Paved	3 Rural	Description	Code	Assessed	Assessed												
334 DEERFIELD ROAD						RES LAND	1320	7,100	7,100												
CANDIA NH 03034		<b>SUPPLEMENTAL DATA</b>																			
Alt Prcl ID		EXEMPTI																			
OWNER A 001421																					
PICK-UP																					
SC																					
GIS ID		Assoc Pid#																			
<b>RECORD OF OWNERSHIP</b>		<b>BK-VOL/PAGE</b>	<b>SALE DATE</b>	<b>Q/U</b>	<b>V/I</b>	<b>SALE PRICE</b>	<b>VC</b>	<b>PREVIOUS ASSESSMENTS (HISTORY)</b>													
YOUNG, DEAN MAXWELL		0 0		U	V	0	1	Year	Code	Assessed	Year	Code	Assessed								
								2021	1320	7,100	2020	1320	7,100								
											2019	1320	7,100								
								Total		7,100	Total		7,100								
<b>EXEMPTIONS</b>		<b>OTHER ASSESSMENTS</b>		<b>APPRaised VALUE SUMMARY</b>																	
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor												
Total		0.00																			
<b>ASSESSING NEIGHBORHOOD</b>																					
Nbhd	Nbhd Name			B	Tracing		Batch														
0001																					
<b>NOTES</b>																					
<b>BUILDING PERMIT RECORD</b>																					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	<b>VISIT / CHANGE HISTORY</b>												
									Date	Id	Type	Is	Cd	Purpose/Result							
									10-17-2013	JD			00	Measur+Listed							
									05-21-2009	RK			14	Residential Field Review							
									06-18-2004	PP			14	Residential Field Review							
									02-27-2004	JL			00	Measur+Listed							
<b>LAND LINE VALUATION SECTION</b>																					
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value					
1	1320	RES VAC UN	R			9,583 SF	6.75	1.00000	5	0.10	06	1.100	SIZE		1.0000	0.74	7,100				
Total Card Land Units														0.22	SF	Parcel Total Land Area		0.22	Total Land Value		7,100

No Sketch



CURRENT OWNER						TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT							
YOUNG, DEAN M. & SUSAN P. TRUS YOUNG FAMILY REVOCABLE TRUST 334 DEERFIELD ROAD  CANDIA NH 03034						2 High		5 Well		1 Paved		3 Rural		Description	Code	Assessed	Assessed	2204  CANDIA, NH  <b>VISION</b>			
						4 Rolling		6 Septic						RESIDNTL	1012	203,900	203,900				
														RES LAND	1012	113,900	113,900				
														RESIDNTL	1012	41,700	41,700				
						Alt Prcl ID		EXEMPTI						CU LAND	8200	147,400	1,058				
						OWNER A 003325 PICK-UP															
						SC															
						GIS ID				Assoc Pid#											
RECORD OF OWNERSHIP						BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE VC		Total 506,900 360,558							
YOUNG, DEAN M. & SUSAN P. TRUSTEES O YOUNG, DEAN M. & SUSAN P.						5888 0168		01-12-2018		U I		0		PREVIOUS ASSESSMENTS (HISTORY)							
						3557 1360		03-21-2001		U V		0 1									
														Year Code Assessed	Year Code Assessed V	Year Code Assessed					
														2021 1012 203,900	2020 1012 203,900	2019 1012 203,900					
														1012 113,900	1012 113,900	1012 113,900					
														1012 41,700	1012 41,700	1012 41,700					
														8200 1,058	8200 1,058	8200 882					
														Total 360,558	Total 360,558	Total 360,558					
EXEMPTIONS						OTHER ASSESSMENTS						This signature acknowledges a visit by a Data Collector or Assessor									
Year Code Description		Amount		Code Description Number Amount Comm Int																	
		Total 0.00																			
ASSESSING NEIGHBORHOOD												APPRAISED VALUE SUMMARY									
Nbhd Nbhd Name B Tracing Batch								Appraised Bldg. Value (Card) 198,200													
0001								Appraised Xf (B) Value (Bldg) 5,700													
								Appraised Ob (B) Value (Bldg) 41,700													
								Appraised Land Value (Bldg) 261,300													
								Special Land Value 1,058													
								Total Appraised Parcel Value 506,900													
								Valuation Method C													
								Total Appraised Parcel Value 506,900													
NOTES																					
FULL DORMER REAR,SM SHD (BUS STOP)=NV MAJORITY OF LOT IS WETLANDS																					
WOOD HEAT BCKUP,IN LAW IN FBM CHK FOR FINISH ABV GAR DURING INT																					
DIRT DRIVEWAY 13M&L:ADJ SKETCH,FGR5 TO FG13																					
2008-ADDED GARAGE 2016-LEANTO ON GARAGE																					
2010-ADJ LAND PER MAPPER/SURVEY																					
2011-CK'D CU CATEGORY-OK MAPS SHOW																					
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY							
Permit Id Issue Date Type Description Amount Insp Date % Comp Date Comp Comments		Date Id Type Is Cd Purpose/Result																			
2015-062BP 06-05-2015 RESIDENTIAL		08-28-2013 JD 01 Measur+1Visit																			
07-067 05-15-2007		05-22-2009 RK 14 Residential Field Review																			
		07-15-2004 MG 03 Letter Sent																			
		06-17-2004 PP 14 Residential Field Review																			
		04-01-2004 BH 00 Measur+Listed																			
		03-18-2004 MG 03 Letter Sent																			
		02-03-2004 JL 02 Measur+2Visit																			
LAND LINE VALUATION SECTION																					
B Use Code Description Zone LA Land Type Land Units Unit Price Size Adj Site Index Cond. Nbhd. Nbhd. Adj Notes Location Adjustmen Adj Unit P Land Value																					
1 1012 SFR/IN-LAW R R 43,560 SF 2.5 1.00000 5 1.00 05 NICU														1.0000 2.5 108,900							
1 1012 SFR/IN-LAW R R 1.000 AC 5,000 1.00000 5 1.00 1.0000 5,000 5,000														1.0000 3,007.5 147,400							
1 8200 UNPRO WET R R 49.000 AC 5,000 0.60153 5 1.00 1.0000 3,007.5 147,400																					
Total Card Land Units 51.00 SF Parcel Total Land Area 51.00														Total Land Value 261,300							



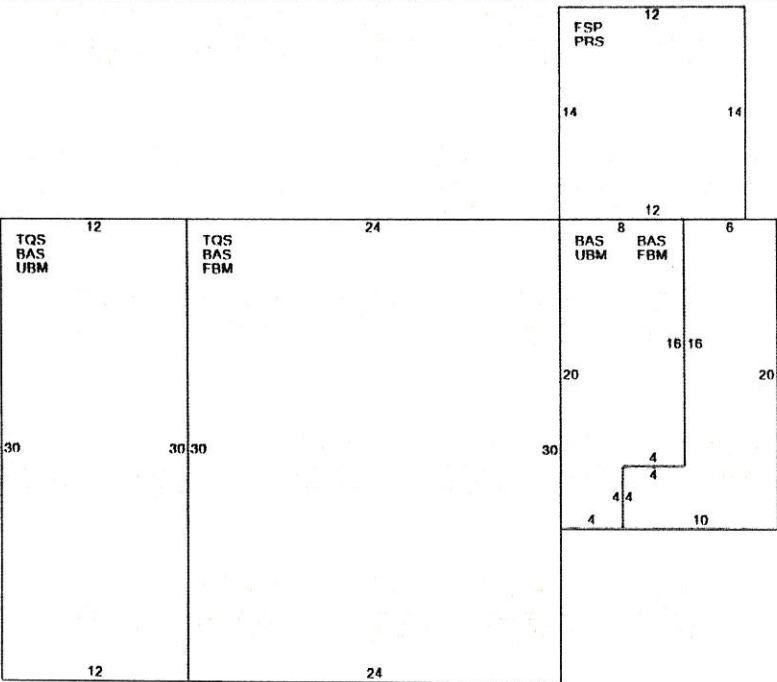
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	04	Cape Cod			
Model:	01	Residential			
Grade:	03	Average			
Stories:	1.75				
Occupancy	2				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	07	K PINE/A WD			
Interior Wall 2	05	Drywall/Sheet			
Interior Flr 1	09	Pine/Soft Wood			
Interior Flr 2	14	Carpet			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	01	None			
Total Bedrooms	04	4 Bedrooms			
Total Bthrms:	3				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	10				
Bath Style:	02	Average			
Kitchen Style:	02	Typical			
Color	04	Brown			

CONDO DATA				
Parcel Id		C	Owne	
			B	S
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				

COST / MARKET VALUATION	
Building Value New	241,662
Year Built	1981
Effective Year Built	2001
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	18
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	82
RCNLD	198,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)									
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Appr. Value
SHD1	SHED FRAME	L	192	9.00	1985	F	50	0.00	900
SPL4	ABOVE GR R	L	28	118.00	2004	F	50	0.00	1,700
WDK	WOOD DECK	L	825	11.00	2004	A	80	0.00	7,300
FPL3	2 STORY CHI	B	2	3500.00	2001	00	82	0.00	5,700
FG13	GARAGE 1.75	L	952	40.00	2007	A	80	0.00	30,500
LNT	LEAN-TO	L	288	5.00	2016	G	90	0.00	1,300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,360	1,360	1,360	90.83	123,529
FBM	Basement, Finished	0	856	257	27.27	23,343
FSP	Porch, Screen, Finished	0	168	42	22.71	3,815
PRS	Piers	0	168	0	0.00	0
TQS	Three Quarter Story	810	1,080	810	68.12	73,572
UBM	Basement, Unfinished	0	504	76	13.70	6,903
Ttl Gross Liv / Lease Area		2,170	4,136	2,545		231,162





**Town of Candia**  
 74 High Street  
 Candia, NH 03034  
 Phone: 603-483-5140

Location
0 NEW BOSTON ROAD
Map - Lot
406-103-000
Parcel ID
000665

## Current Assessments

Land:	32,900	CU:	0	Building:	0	Other:	0	Total:	32,900
		Credits:	0		Exemptions:	0			

YOUNG, DEAN MAXWELL  
 334 DEERFIELD ROAD  
 CANDIA, NH 03034

## Statement

Balance as of: 3/16/2022

Print Date: 3/16/2022

Year -- 2014

Inv #:	TX-105145-	TAX2	Date:	11/21/2014	Due:	12/30/2014	Original Amount:	1,310.46	
			Date	Type			Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*CHECK-2466,	3/04/2015	Payment			0.00	0.00	-27.57
		YOUNG, DEAN MAXWELL*CHECK-2466,	3/04/2015	Payment			-72.43	0.00	0.00
		<del>YOUNG, DEAN MAXWELL*CHECK-</del>	4/29/2015	Payment			0.00	0.00	-22.79
		<del>YOUNG, DEAN MAXWELL*CHECK-</del>	4/29/2015	Payment			-1,238.03	0.00	0.00
			Transaction Totals:::				-1,310.46	0.00	-50.36
		Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00

Per Diem: 0.0000

Inv #:	TX-105262-	TAXC	Date:	4/01/2015	Due:	5/01/2015	Original Amount:	19.00	
			Date	Type			Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*CHECK-	4/29/2015	Payment			-19.00	0.00	0.00
			Transaction Totals:::				-19.00	0.00	0.00
		Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00

Per Diem: 0.0000

Inv #:	TX-105370-	LIEN	Date:	4/29/2015	Due:	4/29/2015	Original Amount:	1,298.32	
			Date	Type			Amount	Costs	Interest
			5/01/2015	Costs			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			-28.77	0.00	0.00
			7/15/2015	Abatement			-884.04	0.00	0.00
			Transaction Totals:::				-912.81	46.00	0.00
		Remaining - Prin:	385.51	Costs:	46.00	Int:	477.72	Balance:	909.23

Per Diem: 0.1901

Inv #:	TX-105371-	TAXC	Date:	4/29/2015	Due:	5/29/2015	Original Amount:	18.50	
			Date	Type			Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*CHECK-	4/29/2015	Payment			-18.50	0.00	0.00
			Transaction Totals:::				-18.50	0.00	0.00

Location
0 NEW BOSTON ROAD
Map - Lot
406-103-000
Parcel ID
000665

Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00  
 Per Diem: 0.0000

Remaining - 2014 Principal: 385.51 Costs: 46.00 Int: 477.72 Balance: 909.23  
 Per Diem: 0.1901

Year -- 2015

Inv #: TX-107171- TAX1 Date: 5/18/2015 Due: 7/01/2015 Original Amount: 258.00  
 Date Type Amount Costs Interest  
 YOUNG, DEAN 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  
 Transaction Totals::: -258.00 0.00 -26.13  
 Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00  
 Per Diem: 0.0000

Inv #: TX-108986- TAX2 Date: 11/03/2015 Due: 12/10/2015 Original Amount: 263.00  
 Date Type Amount Costs Interest  
 YOUNG, DEAN MAXWELL \*CHECK-, 5/04/2016 Payment 0.00 0.00 -12.62  
 YOUNG, DEAN MAXWELL \*CHECK-, 5/04/2016 Payment -263.00 0.00 0.00  
 Transaction Totals::: -263.00 0.00 -12.62  
 Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00  
 Per Diem: 0.0000

Inv #: TX-109111- LIEN Date: 5/04/2016 Due: 5/04/2016 Original Amount: 597.25  
 Remaining - Prin: 597.25 Costs: 0.00 Int: 630.82 Balance: 1,228.07  
 Per Diem: 0.2945

Inv #: TX-109112- TAXC Date: 5/04/2016 Due: 6/03/2016 Original Amount: 37.50  
 Date Type Amount Costs Interest  
 YOUNG, DEAN MAXWELL \*CHECK-, 5/04/2016 Payment -37.50 0.00 0.00  
 Transaction Totals::: -37.50 0.00 0.00  
 Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00  
 Per Diem: 0.0000

Remaining - 2015 Principal: 597.25 Costs: 0.00 Int: 630.82 Balance: 1,228.07  
 Per Diem: 0.2945

Year -- 2016

Inv #: TX-110954- TAX1 Date: 5/18/2016 Due: 7/01/2016 Original Amount: 260.00  
 Date Type Amount Costs Interest  
 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  
 Transaction Totals::: -260.00 0.00 -25.13  
 Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00  
 Per Diem: 0.0000



## Town of Candia

74 High Street  
Candia, NH 03034  
Phone: 603-483-5140

Location
0 NEW BOSTON ROAD
Map - Lot
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Inv #:	TX-112777-	TAX2	Date:	10/28/2016	Due:	12/07/2016	Original Amount:	277.00	
			Date	Type			Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*CHECK-	4/21/2017	Payment			0.00	0.00	-12.29
		YOUNG, DEAN MAXWELL*CHECK-	4/21/2017	Payment			-277.00	0.00	0.00
			Transaction Totals:::				-277.00	0.00	-12.29
		Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00
								Per Diem:	0.0000

Inv #:	TX-112885-	TAXC	Date:	3/29/2017	Due:	4/28/2017	Original Amount:	19.00	
			Date	Type			Amount	Costs	Interest
		YOUNG, DEAN MAXWELL*CHECK-	4/21/2017	Payment			-19.00	0.00	0.00
			Transaction Totals:::				-19.00	0.00	0.00
		Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00
								Per Diem:	0.0000

Inv #:	TX-113008-	LIEN	Date:	4/21/2017	Due:	4/21/2017	Original Amount:	611.92
	Remaining - Prin:	611.92	Costs:	0.00	Int:	540.22	Balance:	1,152.14
							Per Diem:	0.3018

Inv #:	TX-113009-	TAXC	Date:	4/21/2017	Due:	5/21/2017	Original Amount:	18.50	
			Date	Type			Amount	Costs	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:	0.00	Balance:	0.00
								Per Diem:	0.0000
		Remaining - 2016 Principal:	611.92	Costs:	0.00	Int:	540.22	Balance:	1,152.14
								Per Diem:	0.3018

Year -- 2017

Inv #:	TX-114826-	TAX1	Date:	5/17/2017	Due:	7/07/2017	Original Amount:	269.00	
			Date	Type			Amount	Costs	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:	0.00	Balance:	0.00
								Per Diem:	0.0000

Inv #:	TX-116661-	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
			Transaction Totals:::				-268.00	0.00	-12.77

Location
0 NEW BOSTON ROAD
Map - Lot
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	Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00	
							Per Diem:	0.0000	
Inv #:	TX-200020-LN	LIEN	Date:	4/30/2018	Due:	4/30/2018	Original Amount:	613.52	
	Remaining - Prin:	613.52	Costs:	0.00	Int:	428.48	Balance:	1,042.00	
							Per Diem:	0.3026	
	Remaining - 2017	Principal:	613.52	Costs:	0.00	Int:	428.48	Balance:	1,042.00
							Per Diem:	0.3026	

Year -- 2018

Inv #:	TX-200657-TX	TAX1	Date:	5/31/2018	Due:	7/03/2018	Original Amount:	270.00	
				Date	Type		Amount	Costs	Interest
				4/03/2019	Costs		0.00	19.25	0.00
				5/01/2019	Costs		0.00	18.50	0.00
				4/30/2019	Lien		-270.00	-37.75	-26.73
				Transaction Totals:::			-270.00	0.00	-26.73
				0.00	Costs:	0.00	Int:	0.00	Balance:
Remaining - Prin:		Per Diem: 0.0000							

Inv #:	TX-202526-TX	TAX2	Date:	11/14/2018	Due:	12/19/2018	Original Amount:	315.00	
			Date	Type			Amount	Costs	Interest
			4/30/2019	Lien			-315.00	0.00	-13.68
			Transaction Totals:::				-315.00	0.00	-13.68
		Remaining - Prin:	0.00	Costs:	0.00	Int:	0.00	Balance:	0.00
								Per Diem:	0.0000

Inv #:	TX-203800-LN	LIEN	Date:	4/30/2019	Due:	4/30/2019	Original Amount:	663.16	
			Date	Type			Amount	Costs	Interest
			9/01/2021	Costs			0.00	19.50	0.00
			Transaction Totals:::				0.00	19.50	0.00
Remaining - Prin:	663.16	Costs:	19.50	Int:	343.68	Balance:	1,026.34		
						Per Diem:	0.3270		

Remaining - 2018	Principal:	663.16	Costs:	19.50	Int:	343.68	Balance:	1,026.34
							Per Diem:	0.3270

Year -- 2019

Inv #:	TX-204432-TX	TAX1	Date:	6/01/2019	Due:	7/02/2019	Original Amount:	293.00
			Date	Type		Amount	Costs	Interest
			4/01/2020	Costs		0.00	19.50	0.00
			5/08/2020	Costs		0.00	18.50	0.00
			5/08/2020	Lien		-293.00	-38.00	-19.97
			Transaction Totals:::			-293.00	0.00	-19.97



**Town of Candia**  
 74 High Street  
 Candia, NH 03034  
 Phone: 603-483-5140

Location
0 NEW BOSTON ROAD
Map - Lot
406-103-000
Parcel ID
000665

Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00

Per Diem: 0.0000

Inv #: TX-206300-TX TAX2 Date: 11/15/2019 Due: 12/27/2019 Original Amount: 319.00

Date	Type	Amount	Costs	Interest
5/08/2020	Lien	-319.00	0.00	-9.30
Transaction Totals:::		-319.00	0.00	-9.30

Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00

Per Diem: 0.0000

Inv #: TX-207574-LN LIEN 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: 0.2605

Remaining - 2019 Principal: 679.27 Costs: 0.00 Int: 176.36 Balance: 855.63

Per Diem: 0.2605

Year -- 2020

Inv #: TX-208198-TX TAX1 Date: 5/29/2020 Due: 7/01/2020 Original Amount: 306.00

Date	Type	Amount	Costs	Interest
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	-20.33

Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00

Per Diem: 0.0000

Inv #: TX-210116-TX TAX2 Date: 11/18/2020 Due: 12/29/2020 Original Amount: 352.00

Date	Type	Amount	Costs	Interest
4/30/2021	Lien	-352.00	0.00	-9.42
Transaction Totals:::		-352.00	0.00	-9.42

Remaining - Prin: 0.00 Costs: 0.00 Int: 0.00 Balance: 0.00

Per Diem: 0.0000

Inv #: TX-211468-LN LIEN Date: 4/30/2021 Due: 4/30/2021 Original Amount: 725.75

Remaining - Prin: 725.75 Costs: 0.00 Int: 89.09 Balance: 814.84

Per Diem: 0.2784

Remaining - 2020 Principal: 725.75 Costs: 0.00 Int: 89.09 Balance: 814.84

Per Diem: 0.2784

Year -- 2021

Inv #: TX-212091-TX TAX1 Date: 5/28/2021 Due: 7/01/2021 Original Amount: 329.00

Remaining - Prin: 329.00 Costs: 0.00 Int: 18.60 Balance: 347.60

Per Diem: 0.0721

Inv #: TX-214013-TX TAX2 Date: 11/05/2021 Due: 12/15/2021 Original Amount: 315.00

**Town of Candia**  
74 High Street  
Candia, NH 03034  
Phone: 603-483-5140

Location
0 NEW BOSTON ROAD
Map - Lot
406-103-000
Parcel ID
000665

Remaining - Prin:	315.00	Costs:	0.00	Int:	6.28	Balance:	321.28
						Per Diem:	0.0690

Remaining - 2021 Principal:	644.00	Costs:	0.00	Int:	24.88	Balance:	668.88
						Per Diem:	0.1411

Report Total Remaining :	Principal:	4,920.38	Costs:	65.50	Int:	2,711.25	Balance:	7,697.13
						Per 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

PROPERTY MAP OF THE TOWN OF <b>CANDIA, N.H.</b>	
PREPARED BY	
APPRAISERS IN CONJUNCTION WITH THE RE-EVALUATION BY THE TOWN OF REVENUE ADMINIS.	
DATE OF ORIGINAL D. DATE OF LATEST R.	OWG. NO.
DRAWN BY GREGOIRE CHESAUX	<b>52</b>
SCALE 1" = 400'	

UPDATED BY:  
SUNTREE DESIGN  
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 10<sup>th</sup>, 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 grant in the amount of \$20,469.19 from the State of New Hampshire. Seconded by Selectman 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: 410-081,  
Recommendation: Grant; **Owner:** Clayton P & Hiroyo Fisher, Map & Lot: 405-128,  
Recommendation: Deny; **Owner:** Linda Lamarche Moquin, Map & Lot: 408-018,  
Recommendation: Grant. **Owner:** Dean Maxwell Young, Map & Lot: 406-103,  
Recommendation: Grant. The Board accepts all of the recommendations from CNP.

**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 9/10<sup>th</sup> 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 15<sup>th</sup>. 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



BK 5888 P6 0168

For recorder's use:  
Tax Stamp: \$40.00  
LCHP: \$25.00  
Recording Fee: \$16.49  
After Recording, Return To:  
Craighead & Martin, P.L.L.C.  
91 Main Street  
Manchester, NH 03101-1905  
(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/d/t January, 12, 2018, with a mailing address of 334 Deerfield Road, Candia, County of Rockingham, State of New Hampshire, with Quitclaim 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 northerly side of the New Boston Road, so-called, containing fifteen acres, more or less, bounded and described as follows: Northerly 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. Critchett.

Meaning and intending to describe and convey the same premises 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.

2018 JAN 22 AM 11:37 002624  
ROCKINGHAM COUNTY  
REGISTRY OF DEEDS

BK 5888 P6 0169

SIGNED this 4<sup>th</sup> day of January, 2018.

Susan P. Young  
Susan P. Young  
Dean M. Young  
Dean M. Young

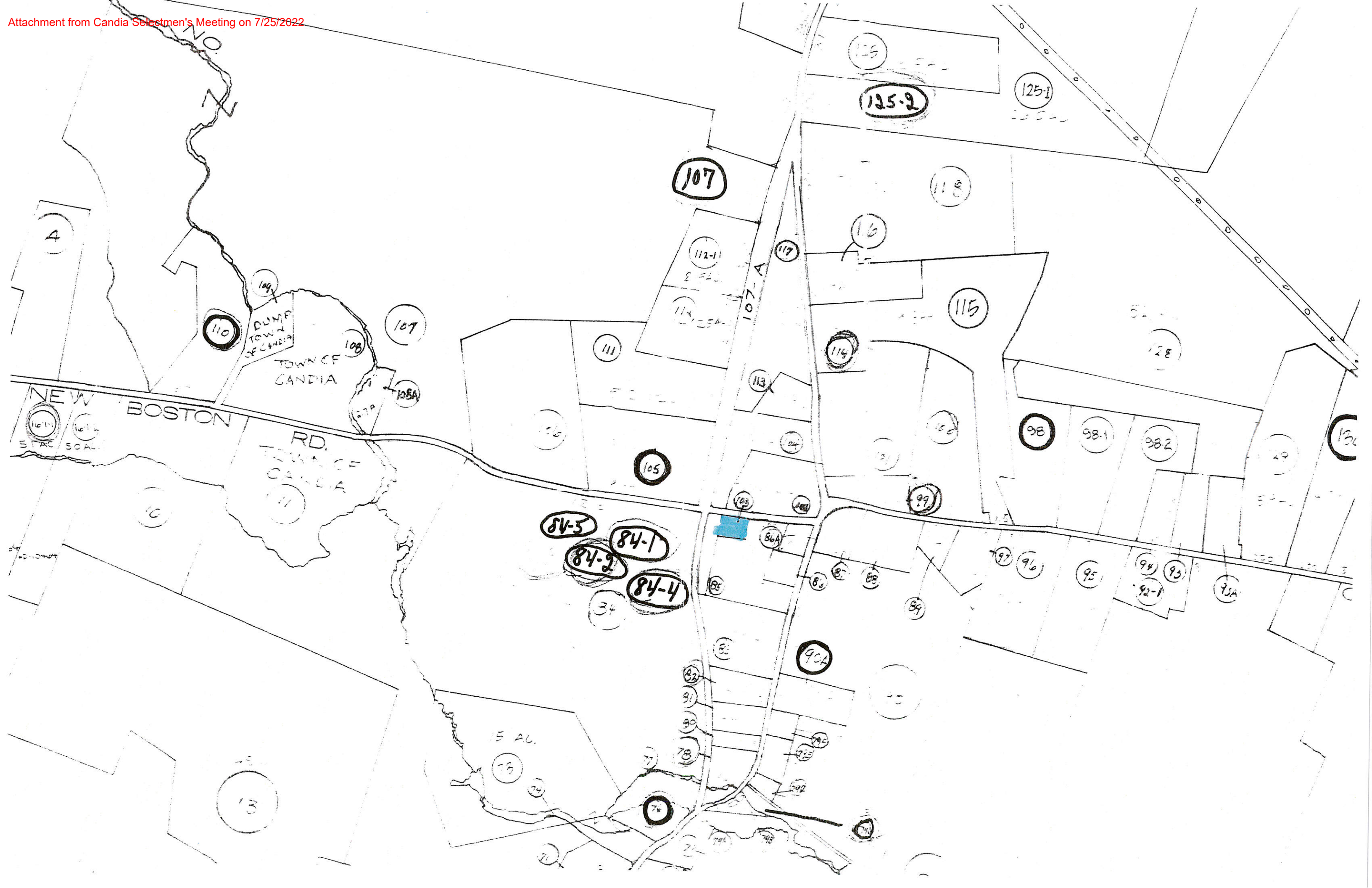
STATE OF NEW HAMPSHIRE  
COUNTY OF HILLSBOROUGH

On this \_\_\_\_ day of January, 2018, personally appeared the above-named, Susan P. Young and Dean M. Young, known to me (or satisfactorily proven) to be the persons whose names are subscribed to the foregoing instrument, and acknowledged that they executed the same for the purposes therein contained.



Joanne C. Craighead  
Notary Public/Judice of the Peace  
My Commission Expires: \_\_\_\_\_





INVOICE

Bill To

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

M and P Electrical Services LLC  
  
292 Chester Rd  
Candia, NH 03034  
Phone: (603) 275-2271  
Email: mandp.electrical.nh@gmail.com

Payment terms 7 Days  
Invoice # 365  
Date 06/06/2022  
Business / Tax # 87-3775883

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	\$94.99	5	\$474.95
Man hours			

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

Due from Trustees of  
Trust Fund  
# 01-1310-06-000  
Town Office Maintenance  
~~Trust~~





Andria

REMIT TO: P.O. Box 187, Yaphank, NY 11980-0187  
PHONE: (631) 924-3181 \* FAX: (631) 924-5202

**E-MAIL: [info@firematic.com](mailto:info@firematic.com)**  
**WEBSITE: [www.firematic.com](http://www.firematic.com)**

# INVOICE

NUMBER  
398434

DATE  
Jul 13, 2022

PAG  
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CANDIA VOL FIRE DEPARTMENT  
TOWN OF CANDIA  
74 HIGH STREET  
CANDIA, NH 03034

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CANDIA VOL FIRE DEPARTMENT  
TOWN OF CANDIA  
74 HIGH STREET  
CANDIA, NH 03034

CUSTOMER NO. 3487	ORDER NO. 776662	ORDER DATE May 5, 2022	SALESPERSON MD	TERMS NET 30	CUSTOMER PO NO.
ITEM NUMBER	DESCRIPTION	QTY	UNIT PRICE	U/M	AMOUNT
ELKXDSHUTOFF15	1.5" XD SHUTOFF (SPECIFY THREAD) XD Shutoff 0033XD0F-08020004 Waterway- 1 3/8" 08 Outlet- 1.5" MNPSH, No Smooth Bore 02 Inlet- 1.5" FNPSH 00 Pistol Grip- No Pistol Grip 04 Bale- BLUE Custom Laser Etch- No	1	410.00	EA	410.00
ELK187XD	187XD SHORT BARREL SMOOTH BORE 1.5" (SPECIFY THREAD & DIAM) XD Smooth Bore PART: 000187XD-0908 Configuration- Short Barrel Inlet Thread- 1.5" FNPSH 09 Outlet Size- 15/16" 08 Bumper Color - BLUE	1	130.00	EA	130.00
FREIGHT IN	FREIGHT FROM MANUFACTURER UPS TRACKING 1Z4422350302626094	1	22.49	EA	22.49
<p>01-1310-06-000 Due from Trustees</p>					
<p>For information regarding this invoice please contact Corri Stickley at (631) 924-3185 or CSTICKLEY@firematic.com Please phone your contact at Firematic Supply to confirm any request to change payment instructions.</p>					
<p>MENTS SHIP DIRECT TO CUSTOMER</p>					<p>Tax Amt: 0.00 AMOUNT DUE 562.49</p>
CUSTOMER COPY					