

Candia Board of Selectmen
Agenda
October 27th, 2025, at 6:30pm

Call to Order

Roll Call

6:00pm - Non-Public - This public body may enter into one or more nonpublic sessions as permitted under RSA 91-A:3, II (c); RSA 91-A:3, II(l)

6:30pm

Approval of Minutes: Public Minutes for October 6th, 2025

New Business:

- Jim Franklin
- 1. Fire Chief - Dean Young
- 2. Ryan Polson – Standard Power
- 3. Elderly Exemption
- 4. Cemetery Trustees - Appointment

Old Business:

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Other Business:

- Selectmen's Meeting on November 24th, 2025, Monday before Thanksgiving.

Calendar:

- Trick or Treat – Friday, October 31st, 2025 @ 5pm - 8pm. Please drive safely.
- The next Board of Selectmen's Meeting is scheduled for Monday, November 10th, 2025.
- The Town Hall Offices will be closed on Tuesday, November 11th, 2025, for Veteran's Day.

Public Input:

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

Adjourn

Join Zoom Meeting

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

Meeting ID: 603 483 8101 Password: 8101

Dial In +1 646 558 8656 US

**Town of Candia
Board of Selectmen
Tel: 603-483-8101
Fax: 603-483-0252**

Memo

To: Board Members
From: Boyd Chivers
Date: October 27, 2025
Subject: Proposed Warrant Article to Increase Veterans Exemption

The New Hampshire Legislature recently made changes to RSA 72:35, the Optional Tax Credit for Service-Connected Disability. The change now prohibits veterans from being eligible for both the Standard Veteran's Tax Credit (\$750) and the \$2,000 Tax Credit for Service-Connected Disability. This means the permanently or totally disabled veteran cannot claim both the \$750 Standard Tax Credit afforded to all honorably discharged Candia veterans and the \$2,000 Tax Credit for the veterans with service-connected permanent or total disability. This restriction will deprive the 15 permanently or totally disabled Candia veterans of a \$750 tax credit who are now receiving the combined benefit of \$2,750 each.

Our assessor, Ben Heller, recommended a warrant article to correct this problem. The following draft is submitted for the Board's consideration, approval, and for inclusion on the 2026 ballot.

Article #X: To see if the town will vote to increase the optional tax credit for service-connected permanent and total disability provided for under RSA 72:35 1-a from \$2,000 to \$2,750 for qualifying veterans. This modification will allow Candia veterans to receive the same property tax credit that was previously approved but now restricted by RSA 72:35 but at no additional cost to the town because the proposed \$750 increase, together with the existing \$2,000 tax credit for permanent or total disability, would equal the sum of the two veterans tax credits that were previously combined totaling \$2,750.

**Town of Candia
Board of Selectmen
Tel: 603-483-8101
Fax: 603-483-0252**

Memo

To: Board Members
From: Boyd Chivers
Date: October 27, 2025
Subject: Proposed Warrant Article to Modify Eligibility for an Elderly Exemption

The last year in which the income threshold for qualifying for an Elderly Exemption was in 2011 when Article 30 established \$50,000 as the maximum income for either single or married persons. Since then, the cumulative inflation from 2011 to 2025 is about \$44.03%: \$72,014.00 in annual income is now equivalent to what \$50,000 was in 2011 when the threshold was established.

In 2020, Article 34 increased the values of the exemptions. However, a recent real estate revaluation has significantly increased the assessed valuation of most Candia properties and resulted in a corresponding tax increase for many of our elderly citizens.

The following is a warrant article recommended by Ben Heller and approved by Steve Hamilton which I recommend the board consider and approve for the 2026 ballot that will both increase the income threshold and the value of the exemptions.

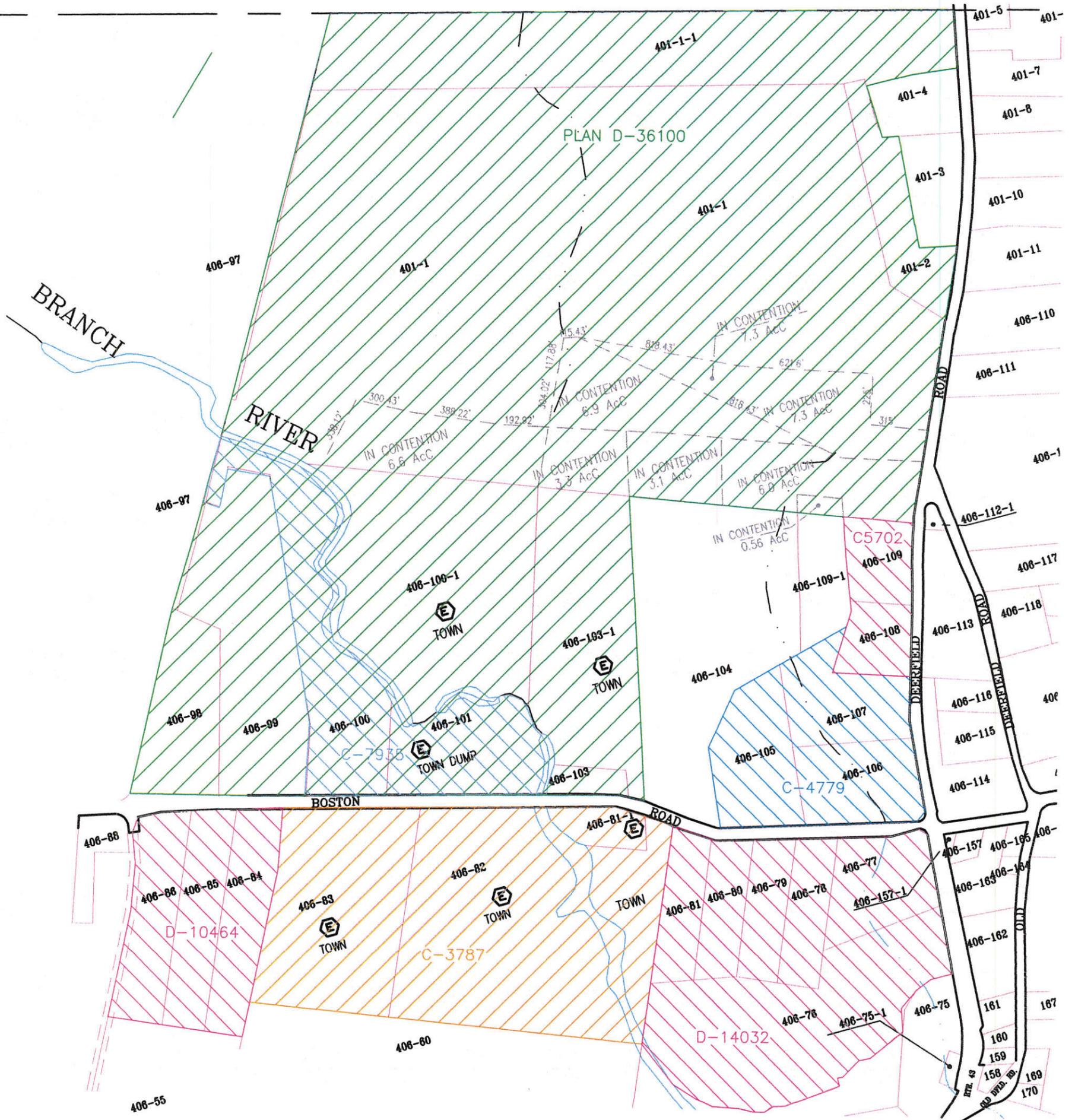
ARTICLE XX "To see if the town will vote, under the provisions of RSA 72:39-a&b to modify the qualifications of an elderly exemption from the assessed value to be as follows: for a person age 65 and up to 75 years, \$99,000; for a person 75 years of age up to 80 years, \$144,500; for a person 80 years of age or older, \$180,600. To qualify, a person must have been a New Hampshire resident for at least 3 consecutive years, own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$60,000 for a single or married and own net assets valued not in excess of \$300,000 for single or married, excluding the value of the person's residence." (Recommended by the Board of Selectmen by a vote of) and the Budget Committee by a vote)

While it is impossible to estimate how many additional elderly residents will now be qualified for the Elderly Exemption because of the change in the income threshold, it is possible to quantify the additional loss of property tax revenue attributable to the \$5,000 increase in the exemption amount for those already receiving the exemption.

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There were 52 Elderly Exemptions reported in the 2024 Town Report. This proposal to increase the exemption amount would result in an additional \$260,000 in assessed valuation that would be exempt from property taxes (52X5,000). That would result in a \$3,343.60 loss in property taxes (260 X 12.86) or an estimated tax impact of \$0.003 (3344/9722). (Less than a penny/thousand.)

DEERFIELD



To Whom it concerns,

My name is James Kirkpatrick and this is my letter of intent for the position of alternate for cemetery of trustees. My wife Shanna has been involved with the cemetery in Candia NH and I would like to assist her with her work. It would be an honor to serve my community with honoring their dead.

James G. Kirkpatrick, Jr.

