






Candia Summary Inventory of Valuation


Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Stephan Hamilton (Whitney Consulting Group)

Municipal Officials		
Name	Position	Signature
Brien Brock	Chair	
Patrick Moran	Vice-Chair	
Boyd Chivers		
Russell Dann		
Susan Young		

Preparer		
Name	Phone	Email
Stephan Hamilton	6035600629	stevehamilton.wcg@gmail.com
		
Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2024
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	9,542.22	\$565,531	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.32	\$7,100	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,075.88	\$391,225,700	
1G	Commercial/Industrial Land	552.40	\$13,258,200	
1H	Total of Taxable Land	17,170.82	\$405,056,531	
1I	Tax Exempt and Non-Taxable Land	1,269.48	\$14,768,200	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$482,977,370	
2B	Manufactured Housing RSA 674:31	0	\$3,375,300	
2C	Commercial/Industrial	0	\$28,919,800	
2D	Discretionary Preservation Easements RSA 79-D	13	\$50,400	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$515,322,870	
2G	Tax Exempt and Non-Taxable Buildings	0	\$12,006,600	
Utilities & Timber			Valuation	
3A	Utilities		\$19,057,000	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$939,436,401	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$939,436,401	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	52	\$3,502,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$35,000	13	\$455,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	50	\$2,164,400
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$6,121,400
21A	Net Valuation			\$933,315,001
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$933,315,001
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$933,315,001
22	Less Utilities			\$19,057,000
23A	Net Valuation without Utilities			\$914,258,001
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$914,258,001



Utility Value Appraisers

Whitney Consulting Using RSA 72:8-d Formula
And Provided Inventory Information.
No Equalization, General Revaluation

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$1,551,421	\$6,763			\$1,558,200
PSNH DBA EVERSOURCE ENERGY	\$6,820,690	\$4,032,230		\$6,645,868	\$17,498,800
	\$8,372,111	\$4,038,993		\$6,645,868	\$19,057,000



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	168	\$126,000
Surviving Spouse RSA 72:29-a	\$750	18	\$13,500
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	12	\$24,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		198	\$163,500

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

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

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

Elderly Exemption Report

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

Age	Number
65-74	4
75-79	0
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	17	\$45,000	\$765,000	\$764,700
75-79	15	\$70,000	\$1,050,000	\$994,600
80+	20	\$90,000	\$1,800,000	\$1,742,700
	52		\$3,615,000	\$3,502,000

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

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

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	566.02	\$116,123
Forest Land	7,803.94	\$418,578
Forest Land with Documented Stewardship	165.11	\$7,108
Unproductive Land	568.31	\$13,188
Wet Land	438.84	\$10,534
	9,542.22	\$565,531

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,722.88
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	238
Total Number of Parcels in Current Use	Parcels:	333

Land Use Change Tax

Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage: 25.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
None	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
9	13	0.32	\$7,100	\$50,400

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$124.00	299.00
White Mountain National Forest only, account 3186		

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
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	\$0

Notes