

May 10, 2021

Town of Candia

Road Agent's Report

Month of April 2021

Summary of Work:

- Completed Brush cutting on Horizon Drive
- Spring Graded all Dirt Roads
- Completed intersection Sweeping
- Patching As needed
- Cut Trees on Brown Road
- Patching as needed

Jeff Wuebbolt
Road Agent

CANDIA POLICE DEPARTMENT
ACTIVITY 3/18/2021 to 4/15/2021

During this period, the Candia Police Department issued 39 motor vehicle warnings and 5 summons'.

Arrests:

- 3/20/21 Daniel Rhodes, age 34, Nashua, NH Violation of Protective Order
- 3/20/21 Donald Boisvert, age 51, Manchester, NH, Probation Violation
- 3/23/21 Leonard Buzzell, age 49, Candia, NH, 2nd Degree Assault, Criminal Threatening, Simple Assault
- 4/9/21 Kody Lesage, age 20, Manchester, NH, warrant out of Merrimack D.C., Failure to Pay Fine
- 4/12/21 Jason Cariker, age 42, Manchester, NH, warrant out of Manchester D.C., Failure To Appear
- 4/13/21 Thomas J. Lavin, Jr., age 30, Epping, NH, warrant for Failure to Appear
- 4/15/21 Keelee Estes, age 26, Manchester, NH, warrant for FTA out of Hillsborough Superior Court for Failure to Appear.

Offense Listing
01/01/2021 - 04/30/2021

Offenses (State Law) By Month

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>TOTALS</u>
Sexual Assault - Sexual Contac	0	0	1	0	1
Simple Assault; Physical Conta	0	1	0	0	1
Criminal Threatening - conduct	0	0	1	0	1
Burglary - Night / Home / Weap	1	0	0	0	1
Theft by Unauthd Taking \$0-\$10	1	1	1	1	4
Theft by Unauthd Taking Firearm	0	1	0	0	1
Attempt To Commit	1	0	0	0	1
Theft by Unauthd Taking \$0-\$10	0	0	1	1	2
Attempt To Commit	0	0	1	0	1
Credit Card Fraud, \$0-\$1000	1	0	0	1	2
Identity Fraud; Pose as Anothe	3	0	0	0	3
Identity Fraud; Obtain Persona	1	0	0	0	1
Identity Fraud; Obtain Info fo	1	0	0	0	1
Identity Fraud; Pose to get In	1	0	0	0	1
Recv Stolen Prop; \$1501+	0	0	1	0	1
Criminal Mischief	2	0	0	2	4
Criminal Mischief	1	0	0	1	2
Criminal Mischief	0	0	1	0	1
Cntrl Drug: Sched 1 - 4; Posse	0	0	1	0	1
DUI - impairment	0	0	0	2	2
Protective Custody - Alcohol	1	0	0	0	1
ILLEGAL DUMPING / LITTERING CO	0	1	0	0	1
Violation of Protective Order	0	1	0	0	1
Conduct After; Property Damage	0	0	0	1	1
Procuring Dog License; Tag	0	6	0	0	6
Dog; Menace, Nuisance, Vicious	1	1	0	0	2
BENCH WARRANT-ELECTRONIC	0	0	1	1	2
Arrest Without a Warrant (Fugi	1	0	0	0	1
2nd Degree Assault; SBI- Domes	0	0	1	0	1
Simple Assault; BI	0	0	1	0	1
Reckless Conduct	1	0	0	1	2
Harassment	2	0	3	0	5
License Req'd; Op w/o Valid Lic	0	0	0	1	1
Conduct After Accident	0	1	1	0	2
Negligent Driving	0	1	0	0	1
Arrest on Warrant	1	0	0	0	1
TOTALS	20	14	15	12	61

April 2021INSPECTION BREAKDOWN including CO'sCommercial, Mixed, L1, L2

Building (BP)	5
Chimney (CH)	1
Gas Piping/Tanks (GP/GT/TP)	2
Mechanical (ME)	1
Place of Assembly (POA)	1

Residential

Building (BP)	66
Electrical (EL)	24
Gas Burner/Fireplace (GB/FP)	12
Gas Piping/Tanks (GP/GT/TP)	22
Oil Burner (OB)	3
Plumbing (PL)	12
Sprinkler (SP)	1
Underground Tank (UT/UG)	2
Use (USE)	1
CO's = Closed Permits	34

Total Inspections: 187

PERMIT BREAKDOWN

Building (BP)	20
Chimney (CH)	1
Electrical (EL)	22
Gas Burner/Fireplace (GB/FP)	21
Gas Piping/Tanks (GP/GT/TP)	11
Mechanical (ME)	1
Place of Assembly (POA)	1
Plumbing (PL)	8
Pool (PO)	2
Septic (SE)	3
Sprinkler (SP)	2

Total Permits: 92

**Candia Volunteer
Fire Department
11 Deerfield Road
Candia, NH 03034
603-483-8588
603-483-0252 fax**

Memo

Date: May 10, 2021
To: Board of Selectmen
Re: Monthly Report

April 2021 HIGHLIGHTS

- 1. Regular Truck and Building Maintenance
- 2. Hose Advancement and Scene Size Up
- 3. EMS Training

Candia Fire Rescue

Candia, NH

This report was generated on 5/6/2021 9:03:03 AM



Incident Statistics

Zone(s): All Zones | Start Date: 04/01/2021 | End Date: 04/30/2021

INCIDENT COUNT			
INCIDENT TYPE		# INCIDENTS	
EMS		23	
FIRE		7	
TOTAL		30	
TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
TOTAL			
PRE-INCIDENT VALUE		LOSSES	
\$400,000.00		\$5,000.00	
CO CHECKS			
TOTAL			
MUTUAL AID			
Aid Type		Total	
Aid Given		2	
Aid Received		10	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
2		6.67	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station	EMS	FIRE	
Station 1	0:13:23	0:09:00	
AVERAGE FOR ALL CALLS			0:13:05
LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)			
Station	EMS	FIRE	
Station 1	0:07:40	0:03:36	
AVERAGE FOR ALL CALLS			0:07:11
AGENCY		AVERAGE TIME ON SCENE (MM:SS)	
Candia Fire Rescue		22:54	

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



Candia Fire Rescue

Candia, NH

This report was generated on 5/6/2021 9:03:27 AM



Incident Type Count per Station for Date Range

Start Date: 04/01/2021 | End Date: 04/30/2021

INCIDENT TYPE	# INCIDENTS
Station: 1 - STATION 1	
111 - Building fire	1
112 - Fires in structure other than in a building	1
141 - Forest, woods or wildland fire	1
142 - Brush or brush-and-grass mixture fire	1
321 - EMS call, excluding vehicle accident with injury	18
322 - Motor vehicle accident with injuries	3
324 - Motor vehicle accident with no injuries.	2
611 - Dispatched & cancelled en route	3
# Incidents for 1 - Station 1:	30

Only REVIEWED incidents included.



No Crime Incident Event Breakdown

Event	Description	Total	%
911	911 Hang Up	0	00.0
AIM	Aided Motorist	0	00.0
AL	Alarm	0	00.0
BEA	Beas Investigation	0	00.0
CC	Citizen's Complaint	1	00.7
CF	Dog License Civil Forfeiture	0	00.0
CIN	Child In Need Of Services	0	00.0
CIV	Civil Standby	0	00.0
COM	Community Outreach	0	00.0
CP	Community Policing	0	00.0
DCI	Dcyf Investigation	2	01.4
DEE	Put Down Injured Animal	1	00.7
DOG	Dog At Large / Loose Dog	0	00.0
FIN	Fingerprinting	1	00.7
FPR	Found Property	6	04.3
IEA	Involuntary Emergency Hospitalization	2	01.4
JUV	Juvenile Complaint	1	00.7
MED	Medical Call	0	00.0
MVC	Motor Vehicle Complaint	1	00.7
NC	Noise Complaint	1	00.7
NDT	National Drug Take Back	0	00.0
NED	Neighbor Dispute	1	00.7
NO	Notification	0	00.0
NTO	No Trespass Order	1	00.7
OD	Drug Overdose	1	00.7
OF	Fatal Overdose	0	00.0
OHR	Ohrv Complaint	0	00.0
PDB	Prescription Drug Box	1	00.7
RAD	Radar Enforcement	0	00.0
RH	Road Hazard	0	00.0
RPO	Return Property To Owner	0	00.0
SC	Shooting Complaint	1	00.7
SCA	Scams/Phone&email	0	00.0
SEC	Security Check	10	07.2
SP	Serve Papers	12	08.7
SPA	Suspicious Activity	7	05.1
SPM	Suspicious Motor Vehicle	0	00.0
SPP	Suspicious Person	2	01.4
SSA	Safe Schools Act	2	01.4
SUI	Suicide	1	00.7
SX	Sex Offender Registration	5	03.6
TE	Traffic Enforcement	0	00.0
TH	Threats	1	00.7
TRU	Truancy	0	00.0
TWD	Tree / Wires Down	0	00.0
VIN	Vin Verification	0	00.0
WB	Well Being Check	5	03.6
---	Not Specified	0	00.0
SDT	Sudden Death	2	01.4
PIN	Police Information	28	20.3
DIS	Disturbance	9	06.5
AOA	Assist Other Agency	9	06.5
ASC	Assist Citizen	14	10.1
AFE	Assist Fire/EMS	2	01.4
LPR	Lost Property	5	03.6
MIP	Missing Person	1	00.7
SDA	Suspected Drug Activity	2	01.4

CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT					
TOWN OF CANDIA C/O SLECTMEN'S OFFICE 74 HIGH STREET CANDIA NH 03034			4 Rolling		8 None	3 Rural	Description	Code	Assessed	Assessed	2204 CANDIA, NH	
							EXM LAND	9035	13,700	13,700		
SUPPLEMENTAL DATA												VISION
Alt Prcl ID					EXEMPTI							
OWNER A 003471 PICK-UP												
SC GIS ID					Assoc Pid#							
							Total		13,700	13,700		

RECORD OF OWNERSHIP							BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)													
TOWN OF CANDIA WILLIS, DONNA I							5561 0 0	0872	09-18-2014 05-21-2002	U U	V V	0 0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
													2020	9035	13,700	2019	9035	13,700	2018	9035	9,200					
													Total		13,700	Total		13,700	Total		13,700	Total		9,200		

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)				0
0001							Appraised Xf (B) Value (Bldg)				0	
							Appraised Ob (B) Value (Bldg)				0	
							Appraised Land Value (Bldg)				13,700	
							Special Land Value				0	
							Total Appraised Parcel Value				13,700	
							Valuation Method				C	
							Total Appraised Parcel Value				13,700	

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
										07-26-2013	SM			00	Measur+Listed
										05-26-2009	RK			14	Residential Field Review
										06-23-2004	PP			14	Residential Field Review
										11-21-2003	FA			00	Measur+Listed

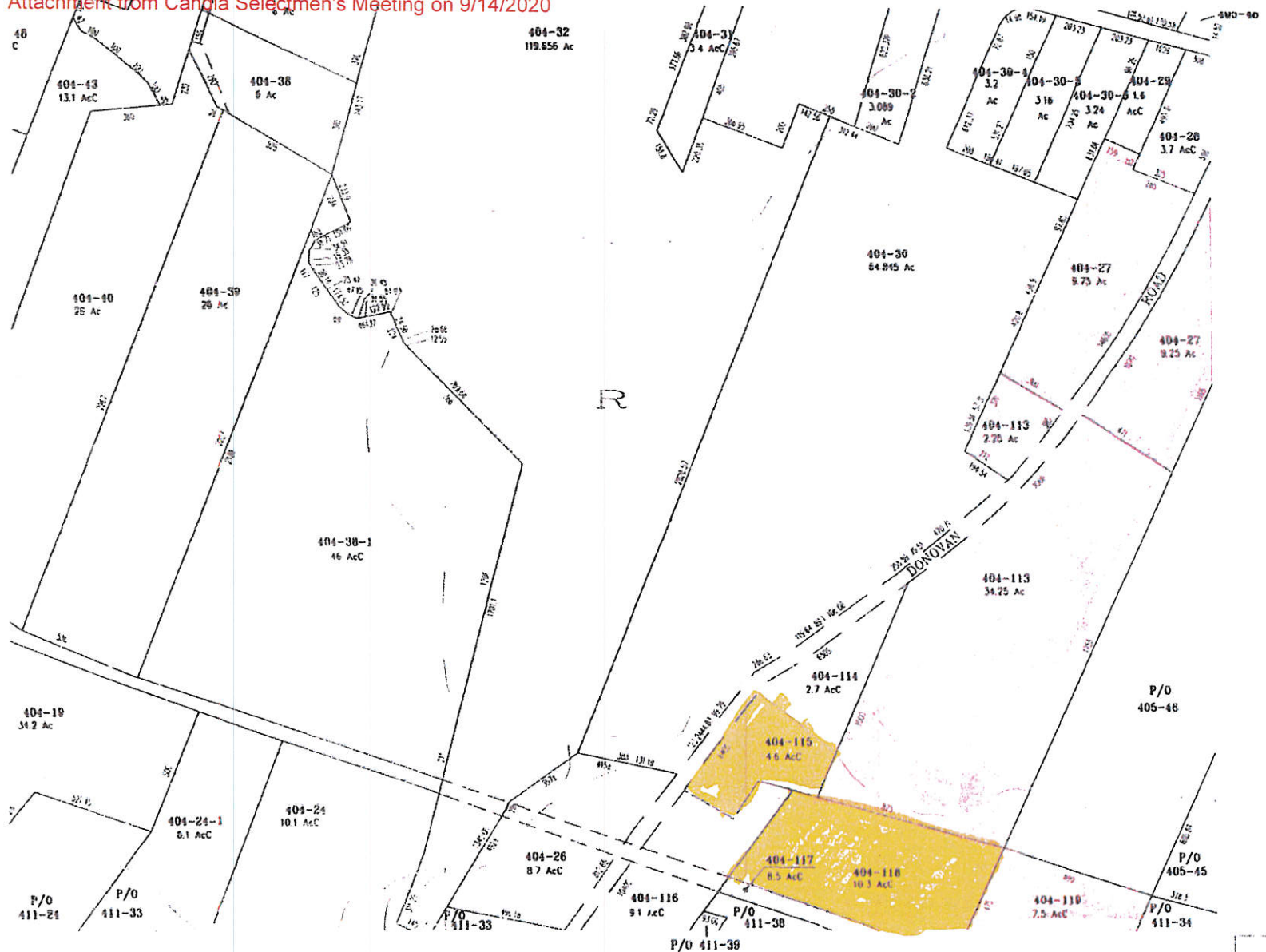
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	903V	MUN MDL-00	R			10.300 AC	5,000	0.88907	5	0.30	05	1.000	BL		1.0000	1,333.5	13,700
Total Card Land Units						10.30	AC	Parcel Total Land Area				10.30	Total Land Value				13,700

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	99	Vacant Land			
Model	00	Vacant			
Grade:					
Stories:					
Occupancy					
Exterior Wall 1					
Exterior Wall 2					
Roof Structure:					
Roof Cover					
Interior Wall 1					
Interior Wall 2					
Interior Flr 1					
Interior Flr 2					
Heat Fuel					
Heat Type:					
AC Type:					
Total Bedrooms					
Total Bthrms:					
Total Half Baths					
Total Xtra Fixtrs					
Total Rooms:					
Bath Style:					
Kitchen Style:					
Color					
CONDO DATA					
Parcel Id		C	Owne		
			B	S	
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
COST / MARKET VALUATION					
Building Value New			0		
Year Built					
Effective Year Built			0		
Depreciation Code					
Remodel Rating					
Year Remodeled					
Depreciation %					
Functional Obsol					
External Obsol			1		
Trend Factor					
Condition					
Condition %					
Percent Good					
RCNLD			0		
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					

No Sketch

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

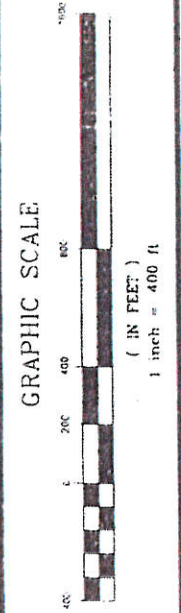
BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
Ttl Gross Liv / Lease Area		0	0	0		0



Town Owned
3levens

403	407
404	406
411	410

PROPERTY
CANDIA
NEW HAMPSHIRE



404

FROM 2014 TOWN REPORT

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to transfer the management and responsibility for the following town-owned properties to the Candia Conservation Commission, to be held forever in trust for the benefit and enjoyment for the citizens: 1. High Street (Map 404, Lot 118) 10.30 acres off Donovan Road. 2. High Street (Map 405, Lot 042-2) 5.10 acres off Donovan Road. 3. High Street (Map 411, Lot 038) 35 acres off Donovan Road. Further, to designate these properties, in accordance with RSA 31:110 as a part of the Candia Town Forest System. (Recommended by the Board of Selectmen by a vote of 3 to 1)

FROM 2015 TOWN REPORT

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to transfer the management and responsibility for the following town-owned properties to the Candia Conservation Commission, to be held forever in trust for the benefit and enjoyment for the citizens: 1. High Street (Map 404, Lot 118) 10.30 acres off Donovan Road. 109 2. High Street (Map 405, Lot 042-2) 5.10 acres off Donovan Road. 3. High Street (Map 411, Lot 038) 35 acres off Donovan Road. Further, to designate these properties, in accordance with RSA 31:110 as a part of the Candia Town Forest System. (Recommended by the Board of Selectmen by a vote of 3 to 1) Motion was made by Mr. Snow, seconded by Mr. DePuy. Mr. Snow then wished to amend the article as follows: To see if the Town will vote to authorize the Board of Selectmen to temporarily transfer the responsibility for management of the following properties to the Conservation Commission, subject to being recalled by the Board of Selectmen: 1. High Street (Map 404, Lot 118) 10.30 acres off Donovan Road 2. High Street (Map 405, Lot 042-2) 5.10 acres off Donovan Road 3. High Street (map 411, Lot 038) 35 Acres off Donovan Road The amendment was seconded by Mr. Robie. Selectman Snow explained these were tax deeded properties and to prevent possible liability to the Town, Town Counsel suggested the wording of the article be as it is in the amendment. Betsy Kruse asked if the properties can be used for forestry management. Attorney Mayer replied yes they can. There was no further discussion. Vote on the amendment was taken by a show of ballots. The article is amended. Vote was then taken on the amended Article 23, by a show of ballots. Article 23 will be placed on the ballot as amended.

Linda Chandonnet

From: brien.brock <brien.brock@comcast.net>
Sent: Friday, April 30, 2021 10:58 AM
To: Linda Chandonnet
Subject: FW: Donovan Rd. Property
Attachments: ARTICLE 23.docx

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: Boyd Chivers <boydchivers@gmail.com>
Date: 4/27/21 3:15 PM (GMT-05:00)
To: "brien.brock" <brien.brock@comcast.net>, Suzie Young <allyoungs@comcast.net>, Russ Dann <russsd@ewekids.com>, Patrick Moran <pmoran79@comcast.net>
Cc: Linda Chandonnet <lchandonnet@townofcandia.org>
Subject: Donovan Rd. Property

Brien, Board Members:

Map 404 Lot 118, the 10.8 acre parcel situated off Donovan Rd. in which Scott and Tracy Blevens are interested was the subject of warrant articles #23 in the 2014 and 2015 election. While I have yet to confirm whether they both passed I am assuming they did. See attached.

I could not confirm when or how Map 404 Lot 115 fell under the jurisdiction of the Conservation Commission as was indicated on the map we were presented with last night.

That pretty much answers one of Sue's questions from last night.

Boyd

Linda Chandonnet

From: Michael P. Courtney <mcourtney@uptonhatfield.com>
Sent: Thursday, March 18, 2021 4:13 PM
To: Linda Chandonnet
Cc: brien.brock@comcast.net
Subject: RE: Questions

Linda and Brien:

If approved by a previous town meeting, RSA 41:14-a allows the Selectboard to sell town property, but the Selectboard must first submit the proposal to the planning board and conservation commission for their recommendations.

<https://www.gencourt.state.nh.us/rsa/html/III/41/41-mrg.htm>. The Selectboard then has to hold two hearings before voting on the sale. However, 50 voters may petition the selectboard to put the sale on the annual meeting's warrant. We should review the Town records and make sure RSA 41:14-a has been adopted by a Town Meeting. If it hasn't, we need to go to the 2022 Town Meeting to approve the sale.

RSA 31:5 allows the Selectboard to petition the Superior Court to hold a special meeting when an emergency has arisen during the year. Emergency is defined as:

[A] sudden or unexpected situation or occurrence, or combination of occurrences, of a serious and urgent nature, that demands prompt, or immediate action, including an immediate expenditure of money. This definition, however, does not establish a requirement that an emergency involves a crisis in every set of circumstances.

(c) To verify that an emergency exists, a petitioner shall present, and the court shall consider, a number of factors including:

- (1) The severity of the harm to be avoided.*
- (2) The urgency of the petitioner's need.*
- (3) Whether the claimed emergency was foreseeable or avoidable.*
- (4) Whether the appropriation could have been made at the annual meeting.*
- (5) Whether there are alternative remedies not requiring an appropriation.*

RSA 31:5, I(b). We usually expect emergencies to result from unanticipated events such as natural disasters. In the case of a police station, has the building recently deteriorated or become hazardous? If the Selectboard could have foreseen this emergency but did not address it at the 2021 annual meeting, that would not be sufficient to warrant a special meeting. If we are going to proceed to the Superior Court we will need to notify the DRA of the filing of the petition (RSA 31:5, II), and we must post notices of the vote to petition the Court

10 days prior to filing the petition with the Court. RSA 31:5,IV. I can certainly work with the town on these details if needed.

Please let me know if you have any questions.

Thanks,
Mike

From: Linda Chandonnet <LChandonnet@townofcandia.org>
Sent: Thursday, March 18, 2021 11:33 AM
To: Michael P. Courtney <mcourtney@uptonhatfield.com>
Cc: brien.brock@comcast.net
Subject: Questions

Good Morning Mike,

Selectman Brien Brock is interested in finding out the procedure to selling Town Property, A citizen who is interested in purchasing. I've included copies of the lots.

Also if the Town proceeds into building a new Police Department Facility, what is required so that we can petition for a special meeting.

Thank you!

Linda Chandonnet
Candia Selectmen's Office
Tel: 483-8101
Fax: 483-0252

Linda Chandonnet

From: Michael P. Courtney <mcourtney@uptonhatfield.com>
Sent: Tuesday, May 04, 2021 7:15 AM
To: brien.brock@comcast.net; boydchivers@gmail.com
Cc: Linda Chandonnet
Subject: FW: Map 404 Lot 118

Meant to include you both on this.

From: Michael P. Courtney
Sent: Monday, May 3, 2021 9:40 AM
To: Linda Chandonnet <LChandonnet@townofcandia.org>
Subject: RE: Map 404 Lot 118

Linda:

Apologies for the delay; it is still town meeting season for other towns and that is keeping me busy.

The language of the warrant article is broad and does not place restrictions on why the Board regains control over the property. As this is a tax deeded property, the selectmen may sell it; however, excess proceeds, if any, may be due to the former owner. *See Polonsky v. Town of Bedford*, 173 N.H. 226 (2020). I also suggest that we send a Notice of Right to Repurchase to the former owner at least 90 days before selling. *See RSA 80:89*.

Please let me know if you have any questions.

Thanks,
Mike

From: Linda Chandonnet <LChandonnet@townofcandia.org>
Sent: Monday, May 3, 2021 8:45 AM
To: Michael P. Courtney <mcourtney@uptonhatfield.com>
Cc: brien.brock@comcast.net; Boyd Chivers <boydchivers@gmail.com>
Subject: RE: Map 404 Lot 118

Hi Mike,

Just wanted to see if you had a chance to read my email sent on Friday? Brien is asking if we could possibly receive an answer soon, as he is needing this information. Thank you very much for your assistance.

Linda Chandonnet
Candia Selectmen's Office

Tel: 483-8101
Fax: 483-0252

From: Linda Chandonnet
Sent: Friday, April 30, 2021 11:13 AM
To: Michael P. Courtney <mcourtney@uptonhatfield.com>
Cc: brien.brock@comcast.net; Boyd Chivers <boydchivers@gmail.com>
Subject: Map 404 Lot 118

Good Morning Mike,

Attached is information on the approved Article #23 for Map 404 Lot 118 off Donovan Road that the Selectmen would like clarification and if this means the Selectboard may take it back and if they can sell it?

Thank you,

Linda Chandonnet
Candia Selectmen's Office
Tel: 483-8101
Fax: 483-0252

404-118-000

4/0 Donovan Road

TOWN OF CANDIA
74 High Street
Candia, NH 03034

Date: 05/07/21

Hours: Tues 5:00pm to 8:00pm wed & Fri 9:00am to 12:00 noon
Office (603) 483-5140
Fax (603) 483-0252

TOWN OF CANDIA
74 HIGH STREET
CANDIA, NH 03034

Acct# 003471

STATEMENT OF ACCOUNT

INTEREST AND/OR PENALTIES THROUGH 05/07/21

DESCRIPTION AND YEAR	INV#	DATE	AMOUNT	BALANCE
2004 Yield Tax	66652	05/13/05	43.00	
ck 002485 INV		05/24/05	-43.00	
2005 Property Tax - 1st Issue	68408	06/01/05	76.00	
ck 003850 INV		06/21/05	-76.00	
2005 Property Tax - 2nd Issue	70285	11/14/05	84.00	
ck 003983 INV		12/06/05	-84.00	
2006 Property Tax - 1st Issue	72135	06/01/06	80.00	
ck 004143 INV		06/13/06	-80.00	
2006 Property Tax - 2nd Issue	74132	11/01/06	90.00	
ck 004251 INV		11/20/06	-90.00	
2007 Property Tax - 1st Issue	76149	06/01/07	85.00	
ck 004409 INV		06/05/07	-85.00	
2007 Property Tax - 2nd Issue	78097	10/23/07	82.00	
ck 004534 INV		11/29/07	-82.00	
2008 Property Tax - 1st Issue	80114	05/20/08	84.00	
ck 004667 INV		06/09/08	-84.00	
2008 Property Tax - 2nd Issue	81932	10/29/08	104.00	
ck 004790 INV		12/01/08	-104.00	
2009 Property Tax - 1st Issue	83932	05/13/09	94.00	
ck 004919 INV		06/08/09	-94.00	
2009 Property Tax - 2nd Issue	85744	11/19/09	141.00	
ck 005047 INV		12/03/09	-141.00	
2010 Property Tax - 1st Issue	87596	05/19/10	117.00	
ck 005190 INV		06/15/10	-117.00	
2010 Property Tax - 2nd Issue	89519	11/16/10	118.00	
Paid by Lien Inv# 091651				
Interest Chg		07/08/11	7.53	
Payment INT		07/08/11	-7.53	
Payment INV		07/08/11	-118.00	

BALANCES SHOWN ON THIS STATEMENT ARE EFFECTIVE AS OF THE DATE SHOWN ABOVE. OUTSTANDING OVERDUE BALANCES CONTINUE TO ACCRUE INTEREST AT A PER DIEM RATE. PLEASE CALL BEFORE MAKING ANY PAYOFFS. THANK YOU.

404-118-000

L/O Donovan Road

Date: 05/07/21

TOWN OF CANDIA
74 High Street
Candia, NH 03034

Hours: Tues 5:00pm to 8:00pm Wed & Fri 9:00am to 12:00 noon
Office (603) 483-5140
Fax (603) 483-0252

TOWN OF CANDIA
74 HIGH STREET
CANDIA, NH 03034

Acct# 003471

STATEMENT OF ACCOUNT

INTEREST AND/OR PENALTIES THROUGH 05/07/21

DESCRIPTION AND YEAR	INV#	DATE	AMOUNT	BALANCE
2011 Property Tax - 1st Issue	91359	05/19/11	117.00	
Paid by Lien Inv# 093693				
Interest Chg		05/14/12	12.23	
Payment INT		05/14/12	-12.23	
Payment INV		05/14/12	-117.00	
2010 Tax Lien	91651	07/08/11	*162.03	
Interest Chg		05/30/12	26.13	
Ck 005709 INT		05/30/12	-26.13	
Ck 005709 INV		05/30/12	-162.03	
2010 TAX LIEN NOTICE COST	91652	07/08/11	36.50	
Paid by Lien Inv# 091651				
Payment INV		07/08/11	-36.50	
2011 Property Tax - 2nd Issue	93427	11/10/11	112.00	
Paid by Lien Inv# 093693				
Interest Chg		05/14/12	5.52	
Payment INT		05/14/12	-5.52	
Payment INV		05/14/12	-112.00	
2011 TAX LIEN NOTICE COST	93566	05/14/12	18.00	
Paid by Lien Inv# 093693				
Payment INV		05/14/12	-18.00	
2011 Tax Lien	93693	05/14/12	*283.25	
Interest Chg		05/30/12	2.23	
Ck 005709 INT		05/30/12	-2.23	
Ck 005709 INV		05/30/12	-44.61	
Interest Chg		04/29/15	125.22	
In Lieu of Tax		04/29/15	-125.22	
In Lieu of Tax		04/29/15	-238.64	
2011 TAX LIEN NOTICE COST	93694	05/14/12	18.50	
Paid by Lien Inv# 093693				
Payment INV		05/14/12	-18.50	

*Lien

BALANCES SHOWN ON THIS STATEMENT ARE EFFECTIVE AS OF THE DATE SHOWN ABOVE. OUTSTANDING OVERDUE BALANCES CONTINUE TO ACCRUE INTEREST AT A PER DIEM RATE. PLEASE CALL BEFORE MAKING ANY PAYOFFS. THANK YOU.

404-118-000

L/O Donovan Road

Date: 05/07/21

TOWN OF CANDIA
 74 High Street
 Candia, NH 03034
 Hours: Tues 5:00pm to 8:00pm wed & Fri 9:00am to 12:00 noon
 Office (603) 483-5140
 Fax (603) 483-0252

TOWN OF CANDIA
 74 HIGH STREET
 CANDIA, NH 03034

Acct# 003471

STATEMENT OF ACCOUNT

INTEREST AND/OR PENALTIES THROUGH 05/07/21

DESCRIPTION AND YEAR	INV#	DATE	AMOUNT	BALANCE
2012 Property Tax - 1st Issue	95537	05/18/12	114.00	
Paid by Lien Inv# 097564				
Interest Chg		04/26/13	11.17	
Payment INT		04/26/13	-11.17	
Payment INV		04/26/13	-114.00	
2012 Property Tax - 2nd Issue	97365	11/16/12	121.65	
Paid by Lien Inv# 097564				
Interest Chg		04/26/13	5.16	
Payment INT		04/26/13	-5.16	
Payment INV		04/26/13	-121.65	
2012 Tax Lien	97564	04/26/13	* 288.98	
Interest Chg		04/29/15	100.19	
In Lieu of Tax		04/29/15	-100.19	
In Lieu of Tax		04/29/15	-288.98	
2012 TAX LIEN NOTICE COST	97565	04/26/13	37.00	
Paid by Lien Inv# 097564				
Payment INV		04/26/13	-37.00	
2013 Property Tax - 1st Issue	99399	05/21/13	117.83	
Paid by Lien Inv# 101426				
Interest Chg		05/02/14	11.82	
Payment INT		05/02/14	-11.82	
Payment INV		05/02/14	-117.83	
2013 Property Tax - 2nd Issue	101153	11/08/13	112.29	
Paid by Lien Inv# 101426				
Interest Chg		05/02/14	4.98	
Payment INT		05/02/14	-4.98	
Payment INV		05/02/14	-112.29	
2013 TAX LIEN NOTICE COST	101300	04/09/14	19.00	
Paid by Lien Inv# 101426				
Payment INV		05/02/14	-19.00	

Lien

Lien

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404-118-000

L/O Donovan Road

Date: 05/07/21

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74 High Street
Candia, NH 03034

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STATEMENT OF ACCOUNT

INTEREST AND/OR PENALTIES THROUGH 05/07/21

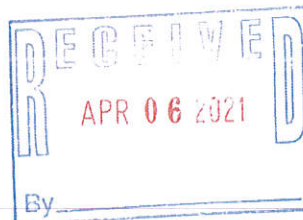
DESCRIPTION AND YEAR	INV#	DATE	AMOUNT	BALANCE
2013 Tax Lien	101426	05/02/14	* 284.42	
Interest Chg		04/29/15	46.57	
In Lieu of Tax		04/29/15	-46.57	
In Lieu of Tax		04/29/15	-284.42	
2013 TAX LIEN NOTICE COST	101427	05/02/14	18.50	
Paid by Lien Inv# 101426				
Payment INV		05/02/14	-18.50	
2014 Property Tax - 1st Issue	103281	05/15/14	115.06	
Interest Chg		04/29/15	11.42	
In Lieu of Tax		04/29/15	-11.42	
In Lieu of Tax		04/29/15	-115.06	
2014 TAX LIEN NOTICE COST	105248	04/01/15	19.00	
In Lieu of Tax		04/29/15	-19.00	
SUBTOTAL REAL PROPER# 000365 L/O DONOVAN ROAD Map/Lot : 404-118-000				0.00

BALANCES SHOWN ON THIS STATEMENT ARE EFFECTIVE AS OF THE DATE SHOWN ABOVE. OUTSTANDING OVERDUE BALANCES CONTINUE TO ACCRUE INTEREST AT A PER DIEM RATE. PLEASE CALL BEFORE MAKING ANY PAYOFFS. THANK YOU.

Check Date	From	Check Number	Check Amount	Grant	Account Number
01/25/21	State of New Hampshire	3173925	22,275.93	Highway Block Grant BLK FY21 QTR3	01-3353-00-000
03/23/21	FEMA	Wire Trans	6,840.00	Fire Dept - PPE	01-3359-24-000
04/02/21	FEMA	Wire Trans	4,062.70	Fire Dept - PPE	01-3359-24-000
04/27/21	FEMA	Wire Trans	520.20	Fire Dept - PPE	01-3359-24-000
	Total		33,698.83		
MOVE TO ACCEPT THE ABOVE MENTIONED DONATIONS TOTALING \$33,698.83					



PRIMMER PIPER
EGGLESTON &
CRAMER PC



THOMAS J. PAPPAS
ADMITTED IN NH AND DC
tpappas@primmer.com
TEL: 603-626-3301
FAX: 603-626-0997

900 Elm Street, 19th Fl. | P.O. Box 3600 | Manchester, NH 03105-3600

April 5, 2021

Via E-Mail and FedEx Delivery

Town of Candia
Attn: Board of Selectmen
74 High Street
Candia, NH 03034
bbrock@candianh.org

Re: The Village at Candia Crossing
Request for a Tax Abatement Under RSA 79-A

Dear Board of Selectmen:

By this letter, T&M Development, LLC ("T&M") requests an abatement, pursuant to NH RSA 79-A:10, of the Land Use Change Tax ("LUCT") that Candia recently assessed on certain unit owners in the Village at Candia Crossing (the "Project"), which tax bills were picked up by T&M at the Town offices on March 19, 2021.

A. Work in 2007.

The Project consists of the approval for the planned residential development of 43 detached, single-family condominium units located on Lot 406-16 (the "Land"). The Project was initially proposed in 2007 and obtained conditional approval from the Town. In 2007, the then owner of the Land received the necessary State and Town permits and changed the use of the Land by constructing a portion of road, including three (3) wetlands crossings, dug test pits, and installed three (3) wells on the Land. That construction activity constituted a qualifying event under the LUCT statute, NH RSA 79-A. At that time, the "bulldozer rule" was in effect, as recognized by the New Hampshire Supreme Court in Formula Dev. Corp. v. Town of Chester, 156 NH 177 (2007).

B. Work in 2017 through Today.

In December 2017, the Town again granted a conditional approval for the Project. Pursuant to that approval, the then owner of the Land received the necessary permits and drilled a new well and completed additional work on the Project.

In July 2019, T&M filed with the Town an Intent to Cut Timber on approximately 16 acres of the Land, again pursuant to a planned residential development. The Town again granted approval for the Project in August 2019. T&M, the current owner, purchased the partially constructed Project

Town of Candia
April 5, 2021
Page 2

on August 27, 2019 and began on or about August 28, 2019 to cut trees, rough-in all of the remaining road, pave the road up to the intersection of Ridgeview Drive and Pineview Drive, completed the water system and other utilities, constructed the clubhouse and built three (3) model units, again pursuant to the planned residential development.

Beginning in the spring of 2020, T&M paved the remaining road that had been roughed-in. On April 14, 2020, the New Hampshire Attorney General's Office approved the Project as a single-phase project. T&M built more than a dozen units in 2020, and in 2021, T&M has or will build all the remaining units.

C. The Prior Statute and Case Law.

NH RSA 79-A:7, I provides that for the application of the LUCT to land removed from current use, "such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1" (emphasis added). RSA 79-A:7, II provides that "[t]he land use change tax shall be due and payable by the owner...at the time of the change in use to the town or city in which the property is located" (emphasis added).

In Formula Dev. Corp. v. Town of Chester, 156 NH 177 (2007), the New Hampshire Supreme Court held that RSA 79-A:7, IV determines when land is considered changed in use for purposes of the LUCT. RSA 79-A:7, IV provides that:

IV. For purposes of this section land shall be considered changed and the land use change tax shall become payable when:

(a) Actual construction begins on the site causing physical changes in the earth, such as building a road to serve existing or planned residential, commercial, industrial, or institutional buildings; or installation of sewer, water, electrical or other utilities or services to serve existing or planned residential, commercial, industrial, institutional or commercial buildings; or excavating or grading the site for present or future construction of buildings; or any other act consistent with the construction of buildings on the site; except that roads for agricultural, recreational, watershed or forestry purposes are exempt.

(emphasis added).

The Formula Development Corp. case involved the development of a twenty-unit, single family, condominium project. Construction of the road began in December 2000 or January 2001. The town assessed the LUCT on a site-by-site basis at the time each condominium was sold until March 2004, when the total remaining land was less than the minimum needed for current use. At that time, the town assessed the LUCT on the remaining land. Interpreting RSA 79-A:7, IV, the New Hampshire Supreme Court ruled that the town was incorrect, and held that "[t]he date on which road construction began on the site, therefore, is the relevant date for the LUCT assessment on the

Town of Candia
April 5, 2021
Page 3

entire property.” Formula Dev. Corp., 156 NH at 181. The court’s holding in the Formula Dev. Corp. case became known as the “bulldozer rule.”

D. The Prior Regulations.

Effective April 1, 2009, the Current Use Board (“CUB”) promulgated Administrative Rules to comply with the Formula Dev. Corp. ruling, which held that the statute required that the entire development parcel come out of current use when construction began (the “2009 Rules”). Regarding condominium projects, the 2009 Rules stated:

Cub 307.03 Condominium Developments.

(a) In the case of a condominium development, the entire development parcel shall be considered changed at the time any construction of the road or development begins.

(b) When individual land use change tax bills are issued, they shall be assessed at the time any construction of the road or development begins.

(c) The percentage of ownership interest in the condominium declaration language shall be used to calculate the amount of land value attributed to each unit when individual land use change tax bills are issued.

(emphasis added). The 2009 Rules “expired” on April 1, 2017 (although they were still posted on the DRA website as recently as December 2019).

E. The Town is Barred from Assessing Any LUCT by the Applicable Statute of Limitations.

Under RSA 79-A:7 and the bulldozer rule as enunciated by the Supreme Court in the Formula Dev. Corp. case, the construction activity in 2007 to build roads and install wells to serve a “planned residential” development on the Land was the relevant date for the Town to assess the LUCT on the “entire property.” The Town failed to do so at that time. The Town’s attempt to now assess the LUCT on the Land, some fourteen (14) years after the Town should have assessed the LUCT, is barred by the New Hampshire Statute of Limitations under RSA 508. Consequently, the Town can no longer assess a LUCT on the Land or the Project.

F. Two Changes to RSA 79-A:7.

In 2009, the legislature amended RSA 79-A. The legislative history for the 2009 changes reflects that for the subdivision of individual lots, the amendments were intended to address the New Hampshire Supreme Court’s ruling in the Formula Dev. Corp. case, where the court adopted the so-called “bulldozer rule” and held that the entire development in that case was changed in use when construction of the roads began.

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As explained in the 2009 legislative history, the intention of the changes was to “clarif[y] that land which is used in the satisfaction of density, setback or other local, state, or federal requirements as part of a contiguous development area shall be considered changed to a use that does not quality [sic] for current use assessment at the time each lot is developed, or such development area is physically changed to a non-qualifying use.” March 18, 2009 Analysis to Amendment HB 424-FN-A.

Additionally, the legislative history notes that a piecemeal approach “is better for municipalities” because it generates more tax revenue. April 30, 2009 Hearing. Several witnesses testified that “municipalities will in fact get more money” because “[t]he value is in the individual 2 acre lots.” *Id.* (“historically a sequential removal of these lots generally should be beneficial to our municipalities in the overall scheme of revenue.”). Witnesses explained that “when you have applied a land use change tax to each of the 25 individual lots at their retail value, then you have captured the full value.” *Id.* The 2009 legislation was intended to address changes in use for subdivisions or cluster developments with building lots, to assess the change in use on a lot-by-lot basis when a lot is developed (the piecemeal approach).

In 2010, the legislature again amended RSA 79-A:7, V to address condominium developments. The amended statute included a new sub-paragraph (c) which states:

(c) When a road is constructed or utilities installed pursuant to a condominium development plan, **only the development area shall be removed from current use** along with the percentage interest in the open space land assigned to the **unit or units within that development area.**

RSA 79-A:7 (emphasis added). Unlike the legislative history in 2009, the legislative history of the 2010 amendment is less specific in its intent. Moreover, the phrase “development area” is not defined in the statute. The use of the words “unit or units” demonstrates that multiple units can be brought out of current use at once by the construction of roads or the installation of utilities. *See* RSA 79-A:7, V(c). Were it otherwise, and only a pure unit-by-unit piecemeal approach were allowed, the words “unit or units” would make no sense.

G. The New Administrative Rules.

The CUB issued new Administrative Rules, which became effective in August 2019,¹ more than seven years after the 2009 and 2010 changes. The new rules state as follows:

Cub 301.02 “Betterment” means the installation or construction of improvements which influence the value of land, such as:

- (a) Roads, with the exception of roadways and trails pursuant to Cub 303.06;

¹ The new rules were adopted around the time the Town approved the Project.

Town of Candia
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- (b) Water lines, with the exception of irrigation lines pursuant to Cub 303.09;
- (c) Sewage lines, with the exception of farm land tile drainage;
- (d) Utility lines, with the exception of a power source used exclusively to service equipment pursuant to Cub 303.10; or
- (e) Other physical improvements, with the exception of fencing pursuant to Cub 303.08. The term does not include equipment as defined in Cub 301.08.

...

Cub 307.01 When Current Use Land is Changed.

(a) The municipal assessing officials shall assess the land use change tax to the landowner, or to the party responsible for the right-of-way land use change tax, at the time of a change to a non-qualifying use by completing Form A-5 "Municipality Land Use Change Tax Bill" as described in Cub 309.04.

(b) Land assessed as current use shall be considered changed, and the land use change tax imposed pursuant to Cub 308.03, when a change to the land takes place that is contrary to the requirements of the category under which the land is assessed.

(c) Such change in use shall be deemed to occur when:

...

(2) Development occurs which changes the condition of the land so as to disqualify it from current use assessment.

...

Cub 307.03 Condominium Developments.

(a) In the case of a condominium development, the development area land undergoing physical changes as referenced in Cub 301.02, including the percentage interest in the common land area assigned to the unit(s), shall be removed from current use pursuant to RSA 79-A:7, I.

...

Town of Candia
April 5, 2021
Page 6

Cub 308.02 Assessing Full and True Value.

(a) For purposes of this section, the full and true value of the land, as referenced in RSA 79-A:7 shall be based on the highest and best use of the land as of:

- (1) The date the actual physical change was begun; or
- (2) The date on which the parcel no longer qualifies for current use assessment due to size.

...

Cub 308.03 The Land Use Change Tax.

(a) The land use change tax shall not be assessed until the extent of the change in use becomes determinable.

(b) For purposes of this section, one tax year shall be April 1 to March 31.

(c) The land use change tax shall be assessed as of the date the development began.

(emphasis added).

The new regulations became effective in August of 2019. Under Cub 307.01, the LUCT is assessed at the time the use is changed. When construction begins, each condominium unit has a footprint on the approved development plan, but no units have been constructed. Cub 308 (Assessing the Land Use Change Tax) provides that the full and true value of the land shall be based on the highest and best use as of the date the actual physical change was begun and shall include the value of all betterments to the land as of that time.²

H. Assessment Under the Amended Statute and new Rules.

As indicated above, the Town should have assessed the LUCT on Project in 2007 or in 2017 and is now barred from doing so.

Assuming for purposes of settlement discussions only, and in no way waiving T&M's right to claim that the Town is barred from assessing the LUCT on the Land or any portion of the Project,

² Although the old rules expired in 2017, they remained on DRA's website until December 2019, and the new rules were not posted on the DRA's website until December 2019. T&M could rely on the old rules, which followed the bulldozer rule, when T&M bought the property and continued to construct the Project. Moreover, to the extent the new rules are inconsistent with RSA 79-A, the statute controls.

Town of Candia
April 5, 2021
Page 7

or in any way admitting that the Town is not barred from now assessing the LUCT, T&M asserts the following in support of an abatement of the recent tax bills.

1. LUCT Should Have Been Assessed in August 2019.

NH RSA 79-A:7, I provides that “such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1” (emphasis added). RSA 79-A:7, II provides that “[t]he land use change tax shall be due and payable by the owner...at the time of the change in use to the town or city in which the property is located” (emphasis added). These two provisions within RSA 79-A:7 have remained the same since before the Formula Dev. Corp. case. The current version of Cub 307.01 is consistent with these provisions. Importantly, neither the 2009 nor the 2010 changes to RSA 79-A made any change to RSA 79-A:7 I, or II. As such, the LUCT is assessed when construction begins that causes physical changes to the land. Here, that qualifying event occurred no later than August 2019 when T&M changed the Land by its construction activity. That is when the Town should have assessed the LUCT. As such, the Town’s assessment of the LUCT in 2021 is untimely and not enforceable.

2. The LUCT Must Be Assessed Against the Entire Land and Not on Individual Condominium Units.

Assuming for purposes of settlement discussions only, and in no way waiving T&M’s right to claim that the Town is barred from now assessing the LUCT on the Land or any portion of the Project, and assuming the recent tax bills are not untimely, the next issue is on what land is the LUCT assessed.

In Formula Dev. Corp., the Court found that RSA 79-A:7, V controls this issue. The Court noted that the general rule in RSA 79-A:7, V is that “land is removed from current use lot-by-lot based upon the number of acres on which an actual physical change has taken place... and land not physically changed shall remain under current use assessment.” Formula Dev. Corp., 156 NH at 179. The Court noted, however, that RSA 79-A:7, V contained two exceptions to the general rule, that the two exceptions were separate exceptions, and that “land may fall under either or both.” Formula Dev. Corp., 156 NH at 180. The Court held that the exception in subsection (b) applied in that case because as a cluster subdivision, the condominium project had approximately fifteen acres of land preserved as open space in order to satisfy the town’s open space and density requirements.

As discussed above, in the 2010 legislative amendments (effective July 28, 2012), the legislature amended RSA 79-A:7, V to add an additional exception to the general rule, namely subsection (c). Subsection (c) applies to condominium developments. Although the Project here is virtually identical to the project in Formula Dev. Corp., subsection (c) did not exist when the court decided the Formula Dev. Corp. case. The issue then is how the new exception under subsection (c) applies to the Project.

Subsection (c) provides that “when a road is constructed or utilities installed pursuant to a condominium development plan,” the “development area” shall be removed from current use.

Town of Candia
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T&M roughed-in the roads and installed the utilities at one time. As such, the “development area” for the Project includes all of the Land within the “condominium development plan” and therefore all of the Land should be assessed the LUCT when the road construction began in August 2019. The statute’s use of the terms “unit or units within that development area” confirms that more than one unit can be removed from current use when construction begins.

Subsection (c) also applies to condominium projects that are built in several phases, such that each separate phase constitutes the “development area” for purposes of the exception under subsection (c). As an exception to the general rule of lot-by-lot assessment of the LUCT under RSA 79-A:7, V, the exception under subsection (c) does not mandate assessing the LUCT on a condominium unit-by-unit basis over time. Rather, the exception in subsection (c) provides for the assessment of the LUCT on each separate phase of a condominium project, at the time the work in each separate phase is begun. For instance, many condominium projects are approved and developed in distinct phases, with sometimes years between different phases. When, as here, the Project is approved as one phase and infrastructure is built in one phase, the LUCT should be assessed on the entire Project when construction of the road begins.

Taken as a whole, subsection (c) allows a municipality to remove from current use and apply the LUCT on less than an entire project at a time, or on some piecemeal basis, for those projects that are built in phases. It does not allow a town to remove from current use and apply the LUCT on a unit-by-unit basis where the project is built at one time. The LUCT can be applied on a cluster of units, such as when the road is built only in one area and units are only constructed in that one “development area” or on all units at one time depending upon the circumstances of a given development. Specifically, whatever units are included in the “development area” when the “development area” construction begins, these units – whether one or more than one unit – should be removed from current use and the LUCT applied to them.

3. The LUCT Should Be 10% of the Value of the Land in August 2019 and Not in March 2021, When the Tax Bills Were Issued.

RSA 79-A:7 provides that:

the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land... such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1.

(emphasis added).

In other words, the LUCT is 10% of the highest and best use of the land, as it exists on the date the change in use occurs. Here, the change in use occurred in 2007 and in 2017, but no later than the construction of the roads and the other construction activity in 2019. At that time, the highest and best use of the Project was as an approved, partially constructed condominium project. At that point, there were no units that would constitute betterments to the Land. The best indication of the value of the Land in August 2019 is what a willing buyer and seller agreed to a few days earlier

Town of Candia
April 5, 2021
Page 9

when T&M purchased the Land. The LUCT thus should be 10% of the purchase price of One Million Two Hundred Fifty Thousand and 00/100 Dollars (\$1,250,000.00) or \$125,000.

The Town assessed each unit with an LUCT of \$8,800. It thus appears that the Town has assessed the full value of the highest and best use of the Land under each unit and the unit's interest in common land to be \$88,800, as of the date of each tax bill – March 2021. As indicated above, T&M disputes that the Town can assess the Land under each condominium unit as of March 2021. In addition, reserving all of T&M's rights and assuming for the purposes of settlement only, that the town can now assess the LUCT on the Land under each condominium unit and the unit's percentage interest in common land, T&M disagrees with the amount of the Town's assessment as well as the date of the Town's assessment. The Town should have assessed the LUCT no later than August 2019, and the value of the Land under each proposed condominium unit, plus the proposed unit's interest in common land, had a full value of \$3,000 per unit in August 2019.

I. Conclusion.

The Town should have assessed the LUCT in 2007 when it gave conditional approval to the Project and the use of the Land was changed by the construction of road, wetland crossings, and three wells, or alternatively, in 2017 when the use of the Land was again changed. The Town is time barred from assessing the LUCT on the Land now.

If the Town is not time barred from assessing the LUCT, the LUCT should have been assessed in 2019, when additional construction on the Land occurred. The March 2021 tax bills are untimely, and should be based on the value of the Land in August 2019 and not March 2021.

Neither RSA 79-A:7,V(c) nor the legislative history of the 2010 amendment that inserted subsection (c) into the statute, support assessing the LUCT on a unit-by-unit basis over time where the development area consists of the entire project, which is the case here. Such an interpretation would ignore RSA 79-A:7 and Cub 307:01, both of which provide that the LUCT is assessed when construction begins that causes physical change to the land and would delay assessing the LUCT until a unit is under agreement. Rather, the LUCT must be assessed when Tax Lot 406-16, which consists of the entire "development area," had a change in use, that is, when development of the land occurred.

When construction resumed on the Land in August 2019, the Land consisted of one parcel with common land and limited common land that was approved for 43 condominium units, with a proposed water system and a proposed clubhouse. T&M purchased Tax Lot 406-16 in that condition – an approved and partially built project—and continued the previous change of the parcel, which is one "development area." The individual condominium units were merely locations on the approved plan and nothing more. Unlike individual building lots, the units consist solely of the space between the exterior walls of the unit, without any land, all of which is common land or limited common land owned by T&M. The value of Tax Lot 406-16 when the change in use further occurred was the price paid by T&M—\$1,250,000 for a total LUCT of \$125,000.

Town of Candia
April 5, 2021
Page 10

For the reasons set forth above, T&M is willing to resolve this matter by having the Town abate the recent tax bills and assess a total LUCT of \$125,000 for the entire Project.

This abatement request is without prejudice to T&M's right to appeal the Town's assessment and/or the Town's decision on this abatement request, and T&M's right to pursue all of its claims set forth above, including without limitation, that the Town is barred from assessing any LUCT, that the Town's method of assessing the LUCT is incorrect and contrary to RSA 79-A, that the date of the tax bills is improper, and that the value assessed by the Town is incorrect.

Sincerely,



Thomas J. Pappas

TJP/scm - 4759463_4

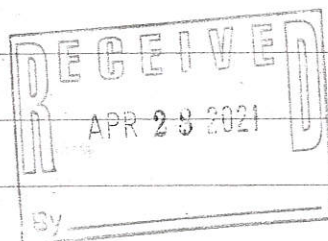
cc: T&M Development, LLC

April 28, 2021

To: Chairman Board of Selectmen

This is to request that
I be appointed to an additional
three year term on the Candia
Zoning Board of Adjustment.
Thank you for your attention.

Ronald Howe



March 7, 2021

Town of Candia
Office of the Selectmen
74 High Street
Candia NH 03034

Dear Sirs/Madams,

I would like to express my interest in being considered as an alternate with the Candia Agricultural Commission.

I have lived in Candia for over 20 years. Agriculture has always been an important part of my life, from vegetable gardening to raising livestock. Not only does this enable us to be self-sufficient, I find it is also a very grounding experience.

Part of my gardening is focused on growing herbs and vegetables commonly available during the 18th Century. Since the mid 1960's my family has been actively involved in reenacting American history from the 1700's. I am an active member of the Royal Irish Artillery, a British Artillery unit from the American Revolutionary War period. Our activities throughout a season involve the staging of battle re-enactments, historically accurate encampments and demonstrations provided to many different organizations including historical societies and educational programs.

The Town of Candia Agricultural Commission performs a very valuable service to the residents. I believe my experiences have something to add this committee, and I would be pleased to be a part of this organization.

Thank you for your consideration.

Sincerely,

Darrel Nafranowicz

Town of Candia, New Hampshire
Agriculture Commission

3/19/21

Board of Selectmen

Susan Young, Chair,

Dear Board of Selectmen,

As you are likely aware, the Agriculture Commission currently has 2 open alternate positions, both term running through 2023. At our last meeting the commission voted unanimously to recommend candidates to fill these positions.

Darrel Nafranowicz of 206 Brown rd is a long term resident of Candia and has been actively involved in agriculture here in town for many years, raising sheep and poultry. Darrel has attended Commission meetings as a member of the public and brings significant interest to the position. I will forward her letter of interest in the alternate position.

Kenneth Madden of 166 Chester rd is also a long term resident of Candia and has raised beef cattle here for many years. He has also previously served on other town boards. Ken has attended several commission meetings as a member of the public and his knowledge of livestock agriculture here in town is of real value to the commission going forward.

I appreciate the select Boards consideration of both of these candidates and will gladly answer any questions or provide any further information you may require.

Respectfully submitted



Matthew Cobb, DVM

Chair, Agriculture Commission.

Town of Candia, New Hampshire
Agriculture Commission



LOOK
PLEASE READ

3/19/2021

Board of Selectmen
Susan Young, Chair

Dear Board,

I am writing in my capacity as chair of the Agriculture Commission to recommend and appointment to the commission. Jacqueline Wilkins has notified the commission of her intention not to request or accept reappointment for her term which has just ended. The commission voted unanimously at our last meeting to recommend the appointment of Joseph LaMarche to this seat, the term would run through 2024. Mr. Lamarche has served as an alternate to the commission for the last 3 years, and has been an active participant in our activities. He is a long term resident of Candia with strong interest and family connection to agriculture. If the board has any questions or requires any further information please contact me.

Respectfully submitted,

Matthew Cobb, DVM

Chair, Agriculture Commission

5415.

To: Candia Board of Selectmen

From: Smyth Memorial Building Trustees

The Smyth Memorial Trustees currently has two vacancies. We have had the vacancies posted of the town web site for over a year.

We now have two applicants for the vacancies:

Paul LaBlond

Betty Sabean

The Trustees have met and approved both of the applicants. We would like the Board of Selectmen of approve and appoint the two applicants.

Carla Penfield



Chairman, Smyth Memorial Building Trustees

Linda Chandonnet

From: Mike McGillen
Sent: Monday, May 03, 2021 12:34 PM
To: Donna Becker; Linda Chandonnet
Cc: Robert Panit
Subject: FW: CPR dates

Hi Donna and Linda,

Bob Panit has provided some dates for CPR training. Please e-mail him directly with what date(s) work for you guys.

Thanks, Mike

From: Robert Panit <bp-sj@comcast.net>
Sent: Monday, May 03, 2021 10:41 AM
To: Mike McGillen <MMcGillen@TownofCandia.org>
Subject: CPR dates

Dates available for CPR/ AED Town Office.
Class is about 4 hours long.

May 13 after 0930 ish

May 17, 18, 19, 20 in afternoon (1:00 ish)

May 24, 25, 26, 27 morning

Wire pull- No date listed but between 0900 and 1400 near Depot Rd.

Let me know. Bob P.

Weekly Payroll and Accounts Payable Manifest Totals				
<u>Check Date</u>	<u>Payroll Manifest</u>	<u>Total Amount</u>	<u>Payroll Subtotal</u>	
05/06/21	1155-02	16,910.33	16,910.33	
05/13/21	1156-01	18,236.98	35,147.31	
<u>Check Date</u>	<u>Accts Pay Manifest</u>	<u>Total Amount</u>	<u>Accts Pay Subtotal</u>	
05/06/21	202118	608,228.09	608,228.09	<i>school 570,241.00</i>
05/13/21	202119	12,797.58	621,025.67	
Grand Total Payroll and Accts Pay			656,172.98	