

CITY OF LACONIA
BOARD OF ASSESSORS
Thursday, January 19, 2023 - 5:30 PM
City Hall - Conference Room 200B -

1. CALL TO ORDER
2. RECORDING SECRETARY
3. SALUTE TO THE FLAG
4. ROLL CALL
5. STAFF IN ATTENDANCE
6. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING
7. PUBLIC HEARINGS
8. OLD BUSINESS
9. NEW BUSINESS
 - 9.I. Hannaford, Ernest & Helen, 457-69-30

Documents:

[HANNAFORD.PDF](#)

10. NON-PUBLIC SESSION
11. OTHER
 - 11.I. Abatement Slips
 - 11.II. Timber Warrant
 - 11.III. Supplemental Tax Warrant
12. ADJOURNMENT

This meeting facility is ADA accessible. Any Person with a disability who wishes to attend this public meeting and needs additional accommodations, please contact the ADA meeting coordinator, at City Hall by calling (603) 527-1265 at least 72 hours in advance so that the City can make any necessary arrangements.

00000478 ✓

2022 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

**City of Laconia/Assessors
45 Beacon St. East
Laconia, NH 03246**

RECEIVED

DEC 13 2022

ASSESSOR'S OFFICE
LACONIA, NH

Date: 12/13/2022

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

Name: Ernest & Helen Hannaford

Mailing Address: 71 Edwards Street Email address: ehannh@gmail.com
Telephone No: (Cell): 603-391-8713 (Home): 603-391-~~8714~~ 8714 CEU

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the 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. The W-9 form required is enclosed with this application.

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

Name(s): _____

Mailing Address(es): _____

Telephone Number(s): (Work): _____ (Cell): _____

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

For the property on which the abatement is sought, please fill in the following:

Map: 457 Block: 69 Lot: 30 Tax Account #: 2068

2022 Assessed Valuation: \$ 156,300

Property Location: 71 Edwards St. Laconia N.H. 03246

CODE OF THE CITY OF LACONIA
CHAPTER 215. ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.

Passed and approved the 18th day of October 1990.

List other property 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 is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
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SECTION E. Reasons for Abatement Application

was listed as 3 Bedroom Home But is a 2 Bedroom Home

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.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-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.)

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.

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</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) certifies 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.

Signature of Property Owner(s) and Representatives

Date: 12/13/2022

X Ernest J. Hampson
 (Signature)
 X Helan A. Hampson
 (Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative 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 provided to the person applying.

Date: _____ X _____
 (Representative's Signature)

SECTION J. Disposition of Application* (CITY USE ONLY)

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 _____
Date _____

Signature of the Board of Assessors: _____

2022 ABATEMENT REQUEST – Staff Notes

Map 457 Block 69 Lot 30 – Ernest & Helen Hannaford

The property owners filed an application for abatement for 2022 based on incorrect data shown on the assessment card. The property is a Cape style home on .18 acres of land on Edwards St. in Laconia. The property was measured and inspected on September 7, 2021 due to it being purchased. At the time of the inspection, it was noted to change the bedroom count from 3 to 2. It was recently discovered by the property owner that the change was inadvertently not made. The abatement requests that the correct bedroom count of 2 be updated on the property card.

Making this correction will adjust the value for 2022 from \$156,300 to \$150,000.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION
HANNAFORD ERNEST J & HELEN A			1 All Public			Description	Code	Appraised	Assessed	
71 EDWARDS ST		SUPPLEMENTAL DATA Alt Prcl ID 21 69 9A OWNOC Y REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 457-69-30 ZONE 2 ZONE 2 % WARD WARD 5 Assoc Pid#				RESIDNTL	1010	78,800	78,800	
LACONIA NH 03246						Total	156,300	156,300		

Called + Left vm 12/8/22 About 1:30 PM
150,000

RECORD OF OWNERSHIP							BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
HANNAFORD ERNEST J & HELEN A							3423 0610	06-11-2021	U	I	162,000	13
LEE DENISE M							3297 0356	02-21-2020	U	I	125,000	13
GAMANS JONATHAN & DEBORAH							3165 0590	04-16-2018	U	I	42,500	37
FEDERAL NATIONAL MORTGAGE ASSOCIA							3140 0592	11-15-2017	U	I	132,454	51
HAYNES VICKIE A & GREGORY R							2897 0847	01-28-2014	Q	I	108,000	00
Total												

PREVIOUS ASSESSMENTS (HISTORY)											
Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	Year	Code	Assessed
2022	1010	78,800	2021	1010	70,900	2020	1010	51,300	2019	1010	72,300
	1010	77,500		1010			1010			1010	43,700
Total		156,300	Total		122,200	Total			Total		116,000

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
2022	C201	VETAN 1	500.00				
Total			500.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		E		

NOTES	
WHITE	
RINNAI FLR FUNACE INSERTED INTO FPL SPAC	
E	
DEEDED ROW ACROSS	
457-69-31 & 457-69-29	
AREA PER TAXMAP	

Data entry - bedroom count didn't get updated re visit on 9/17/21

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	78,800
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	77,500
Special Land Value	0
Total Appraised Parcel Value	156,300
Valuation Method	C
Total Appraised Parcel Value	156,300

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

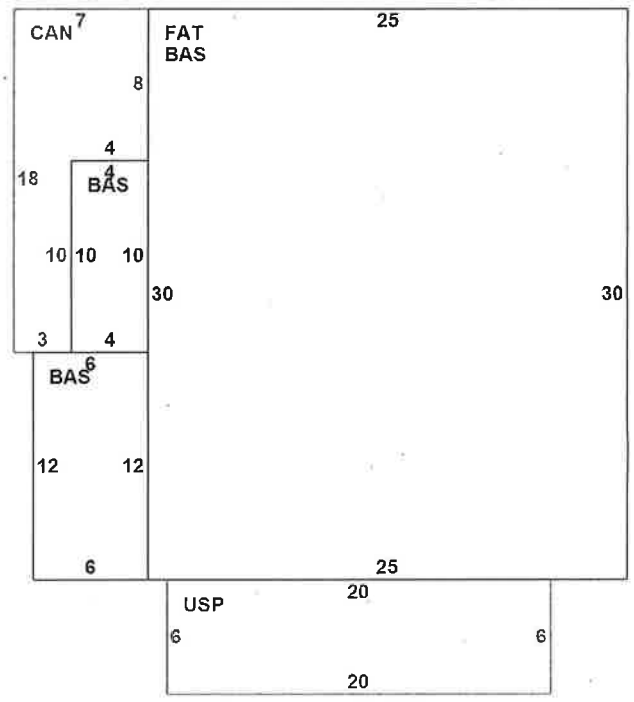
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
09-07-2021	TB	S		03	MEAS & INSPC
07-15-2020	TB	S		30	EXTERIOR INSPECTION
07-15-2020	CT			02	MEASURED
06-03-2014	DD			02	MEASURED
01-24-2013	TB			25	REVIEWED
04-07-2010	RK			29	DRIVE BY REVIEW
10-17-2007	SC			02	MEASURED

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	1010	SINGLE FAM M	RS			7,841 SF	7.43	1.00000	5	0.95	50	1.400	SHARED DRIVE -5		1.0000	9.88	77,500	
Total Card Land Units						0.18	AC	Parcel Total Land Area						0.18	Total Land Value			77,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	04	Cape Cod			
Model	01	Residential			
Grade:	03	Average			
Stories:	1.25	1 1/4 Stories			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	04	Plywood Panel			
Interior Flr 1	20	Wood Laminate			
Interior Flr 2	14	Carpet			
Heat Fuel	03	Gas			
Heat Type:	03	Hot Air-no Duc			
AC Type:	01	Ngrn			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	5	6 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id	C	Owne	0.0	
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				

COST / MARKET VALUATION	
Building Value New	131,405
Year Built	1930
Effective Year Built	1981
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	60
RCNLD	78,800
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	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	862	862	862	121.66	104,871
CAN	Canopy	0	86	9	12.73	1,095
FAT	Attic, Finished	150	750	150	24.33	18,249
USP	Porch, Screen, Unfinished	0	120	18	18.25	2,190
Ttl Gross Liv / Lease Area		1,012	1,818	1,039		126,405

