

CITY OF LACONIA
BOARD OF ASSESSORS
Thursday, April 17, 2025 - 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. Burns Etal, 182-248-7.001

Documents:

[BURNS F.PDF](#)

9.II. Union Avenue Holdings LLC, 324-220-2

Documents:

[UNION AV HOLDINGS LOT 2 F.PDF](#)

9.III. Union Avenue Holdings LLC, 327-220-3

Documents:

[UNION AV HOLDINGS LOT 3 F.PDF](#)

9.IV. Union Avenue Holdings LLC, 327-220-4

Documents:

[UNION AV HOLDINGS LOT 4 F.PDF](#)

9.V. Mill Industries Inc, 441-233-24

Documents:

[MILLS INDUSTRIES 1.PDF](#)

9.VI. Innvest Hotel Properties Inc., 304-220-16

Documents:

MARGATE PROPERTIES.PDF

- 9.VII. Margate Motel Inc., 304-220-17
- 9.VIII. Margate Motel Inc., 303-23-3
- 9.IX. Margate Motel Inc., 303-23-1
- 9.X. Margate Inc., 303-23-2
- 9.XI. Margate Inc., 283-23-1
- 9.XII. Thomas Pappas, 21-253-13

Documents:

PAPPAS 1.PDF

10. NON-PUBLIC SESSION

11. OTHER

- 11.I. Timber Warrants
- 11.II. Excavation Warrant
- 11.III. Current Use Warrants
- 11.IV. Abatement Slips

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 Katie Gargano, meeting ADA coordinator, at City Hall by calling (603) 527-1265 at least 72 hours in advance so that the City can make any necessary arrangements.

ABATEMENT RECOMMENDATION

Map 182 Block 248 Lot 7.001; Burns, Etal

The owner has applied for an abatement on property, located at 1011 Weirs Bv. #1, because they believe their value to be excessive when considering the condition of the property. Briefly, the subject property is comprised of a condominium at Wildwood Shores on Weirs Bv. The current assessment is \$102,900.

After reviewing the abatement application, assessment record card, and information submitted, I recommend the property owner make an appointment with the assessing department for an inspection of the property in the event that further adjustments need to be made to the property, as it is already listed in fair condition.

Furthermore, this application was received in the Assessing department on March 20, 2025, and postmarked March 18, 2025, well past the 3/1/2025 deadline, making this an untimely filing. Therefore, I recommend the abatement request be denied.

000038 65

2024 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

Date: 3-1-25

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

Name: Glenn Burns

Mailing Address: 38 Summer St Unit 462 Email address:

Telephone No: (Cell): 978-979-9643 (Home): 571 May 123 FLY Co Mail. Com

*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): Glenn Burns

Mailing Address(es): 38 Summer St Unit 462

Telephone Number(s): (Work): 978-979-9642 (Cell): 978-979-9643

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

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

Map: 188 Block: 248 Lot: 001 Tax Account. #: 121344

2024 Assessed Valuation: \$ _____

Property Location: 1011 Wair's Blvd Unit 1

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.

RECEIVED

MAR 20 2025

ASSESSOR'S OFFICE
LACONIA, NH

Registered 3/18/25

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.

<u>Town Parcel ID#</u>	<u>Street Address</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. 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.)

The burden needs A lot of work

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: 3-1-25 X 
(Signature)
X _____
(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: 3-1-25 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: _____

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION
TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. No later than September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

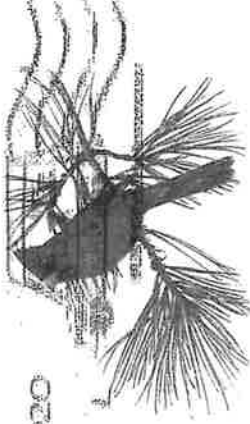
1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden ~~to show~~ **to show how** the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

Glen Burns
38 Summer St unit 462
Lynnfield, MA, 01940

BOSTON MA 020

18 MAR 2025 PM 2 1

Keep Smiling! Use Forever Stamps to make it last.



FOREVER / USA

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

03246-3474SS



2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnepesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 3 - Assessed Value \$545,700

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 4 - Assessed Value \$48,000

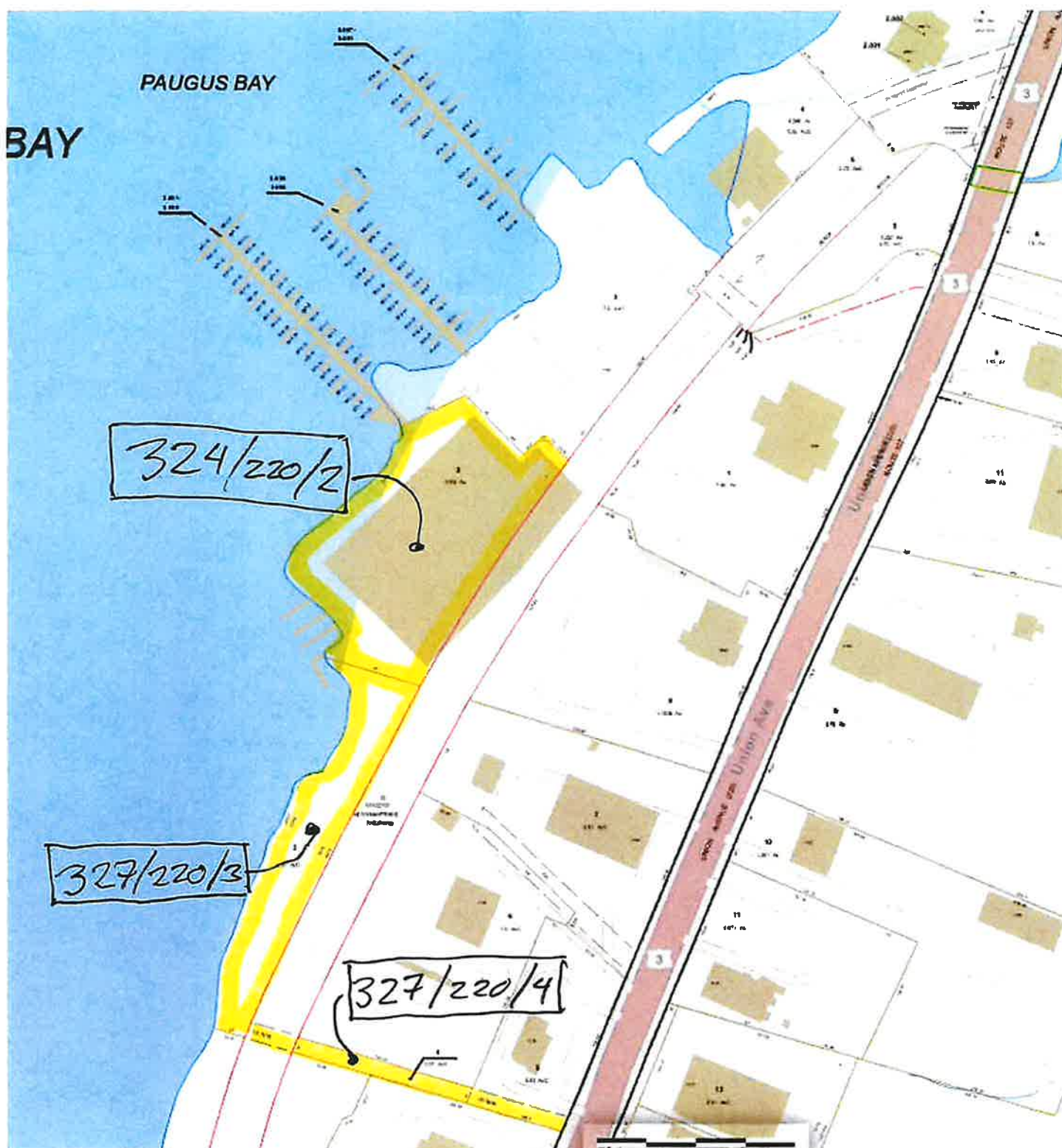
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Recommendation

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.

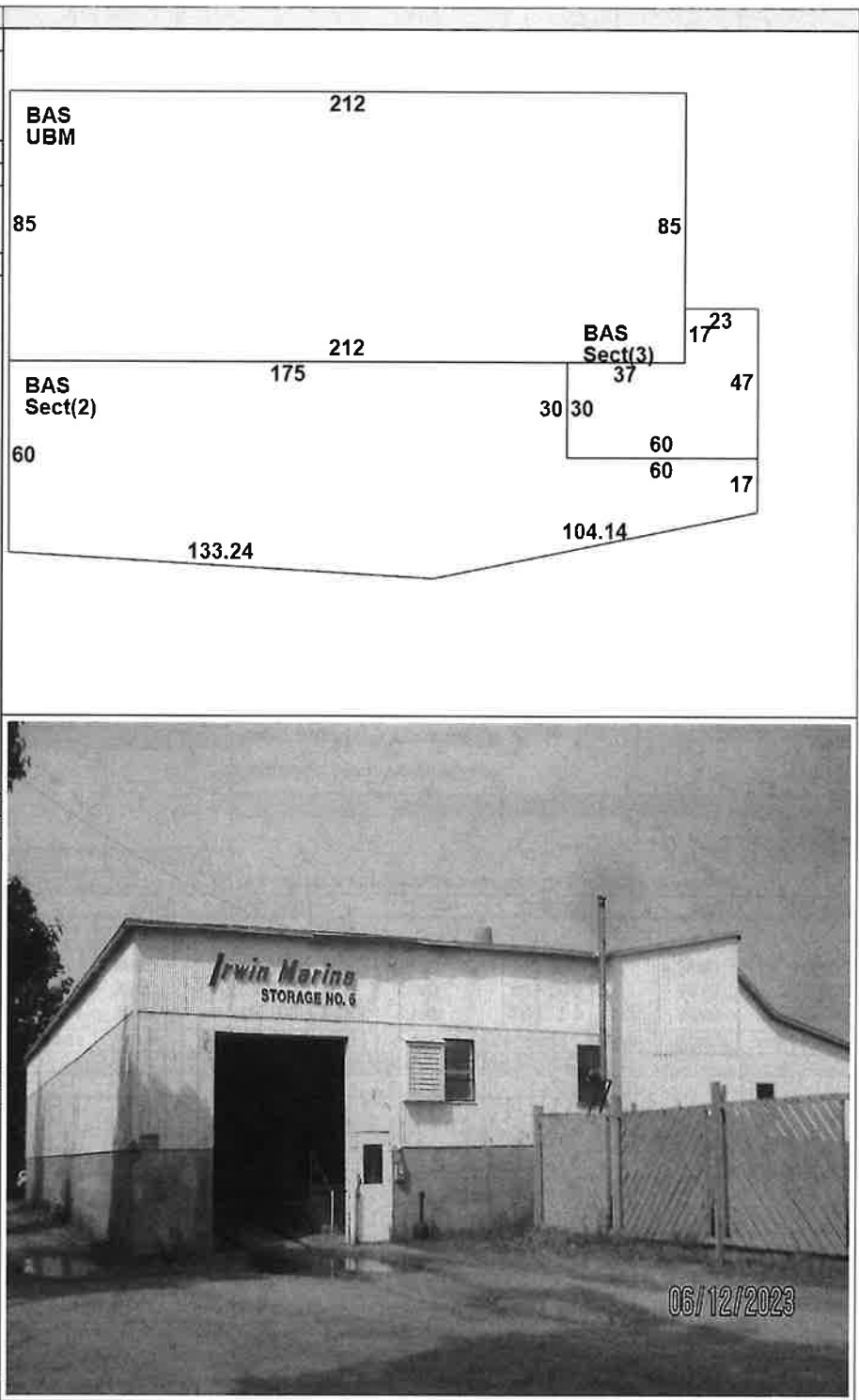


CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT												
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247				1	Level	1	All Public	1	Paved	5	Heavy	Description		Code	Appraised		Assessed		1501 LACONIA, NH					
												COMMERC.	3840	416,100		416,100								
												COM LAND	3840	574,900		574,900								
												COMMERC.	3840	14,700		14,700								
SUPPLEMENTAL DATA																		VISION						
Alt Prcd ID 58 220 10C OWNOCC N						ZONE 2 ZONE 2 % WARD WARD 6																		
REVIEW ZONE 1 UC ZONE 1 % 100																								
GIS ID 324-220-2						Assoc Pid#						Total		1,005,700		1,005,700								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
UNION AVENUE HOLDINGS LLC				3555 0827		03-02-2023		U		I		650,000		33		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
IRWIN JAMES R & SONS INC				0984 0116		12-31-1986		U		I		0				2024	3840	416,100	2023	3840	298,700	2022	3840	291,100
IRWIN CORPORATION				0917 0580		09-04-1985		U		V		0					3840	574,900		3840	438,200		3840	383,500
				0775 0817		08-06-1979		U		I		0					3840	14,700		3840	13,800		3840	15,400
				Total												Total	1,005,700	Total	750,700	Total	690,000			
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		Cyclical Group		TIF District		ID Code																
0001				D																				
NOTES																								
IRWIN MARINE STORAGE #6,						FUNC: OBSOLETE USE OF BLDG								Appraised Bldg. Value (Card)						410,700				
BEHIND FRIENDLYS DCK1						FF PER TAX MAP.F: CONCRETE I: NONE								Appraised Xf (B) Value (Bldg)						5,400				
ELC BLDG #6 SPR=UNUSABLE						ELECT: 03-TYPICAL								Appraised Ob (B) Value (Bldg)						14,700				
5SLPS/PART DB						THIS PARCEL INCLUDES SLIP1-38 SPCOVE								Appraised Land Value (Bldg)						574,900				
PAU FRT/ECO=PART OF						SEE 324-220-3.038								Special Land Value						0				
BLDG ENCROACH. ON RR LAND														Total Appraised Parcel Value						1,005,700				
														Valuation Method						C				
														Total Appraised Parcel Value						1,005,700				
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments						Date	Id	Type	Is	Cd	Purpost/Result					
														06-12-2023	PS	S		02	MEASURED					
														06-16-2010	JW			32	COM FIELD REVIEW					
														04-02-2007	SC			03	MEAS & INSPC					
														12-14-2005	RC			03	MEAS & INSPC					
														03-17-1999	TS			03	MEAS & INSPC					
														06-01-1994	JM			26	INFO FROM MAILER					
														09-24-1990	99			99	MMC INFO					
LAND LINE VALUATION SECTION																								
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nhbd Adj	Notes		Location Adjustme		Adj Unit Pric	Land Value						
1	384I	MARINAS MDL-	UC			40,078	SF	1.43	1.00000	5	1.00	PB3					0	14.35	574,900					
1	3840	MARINAS MDL-	UC			314	FF	0.00	1.00000	0	1.00	PB2	8.500					0	0	0				
Total Card Land Units						0.92	AC	Parcel Total Land Area: 0.92						Total Land Value						574,900				

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	13	Tex 111			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	03	Gable/Hip			
Roof Cover	02	Rolled Compos			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	09	Pine/Soft Wood			
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None			
Heating Type	01	None			
AC Type	01	None			
Bldg Use	384I	MARINAS MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths					
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	00	NONE			
Ceiling/Wall	00	NONE			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Corn Wall	0.00				
1st Floor Use:	384I				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)											
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Good	Grade	Grade Adj	Appr. Value
DCK1	DOCKS-RES T	L	838	35.00	1976	A		50		0.00	14,700
BG	BSMNT GARA	B	3	3000.00		A		60		0.00	5,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	18,020	18,020	18,020	19.97	359,877
UBM	Basement, Unfinished	0	18,020	3,604	3.99	71,975
Ttl Gross Liv / Lease Area		18,020	36,040	21,624		431,852



Property Location UNION AV
Vision ID 2166

Account # 2939

Map ID 324/ 220/ 2/ 1

Bldg # 1

Bldg Name
Sec # 2 of 3

Card # 2 of 3

State Use 3840
Print Date 04-10-2025 10:39:31

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION							
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247		1 Level		1 All Public		1 Paved		5 Heavy		Description	Code	Appraised	Assessed								
										COMMER.	3840	416,100	416,100								
										COM LAND	3840	574,900	574,900								
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		SUPPLEMENTAL DATA																			
		Alt Prcl ID 58 220 10C OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6															
		REVIEW ZONE 1 UC ZONE 1 % 100																			
		GIS ID 324-220-2				Assoc Pid#															
										Total 1,005,700				1,005,700							
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC IRWIN CORPORATION		3555 0827		03-02-2023		U I		650,000		33		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
		0984 0116		12-31-1986		U I		0				2024	3840	416,100	2023	3840	298,700	2022	3840	291,100	
		0917 0580		09-04-1985		U V		0					3840	574,900		3840	438,200		3840	383,500	
		0775 0817		08-06-1979		U I		0					3840	14,700		3840	13,800		3840	15,400	
		Total										Total 1,005,700		Total 750,700		Total 690,000					
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		Cyclical Group		TIF District		ID Code													
0001				D																	
NOTES																					
IRWIN MARINE STORAGE #6, BEHIND FRIENDLYS DCK1 ELC BLDG #6 SPR=UNUSABLE 5SLPS/PART DB PAU FRT/ECO=PART OF BLDG ENCROACH. ON RR LAND										FUNC: OBSOLETE USE OF BLDG FF PER TAX MAP.F: CONCRETE I: NONE ELECT: 03-TYPICAL THIS PARCEL INCLUDES SLIP1-38 SPCOVE SEE 324-220-3.038											
BUILDING PERMIT RECORD																					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments													
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										03-17-1999	TS			03	MEAS & INSPC						
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1	3840	MARINAS MDL-	UC			314	FF	0.00	1.00000	0	1.00	PB2	8.500		0	0	0				
Total Card Land Units 0.92 AC																Parcel Total Land Area: 0.92		Total Land Value		574,900	

The diagram shows a stepped boundary with the following dimensions and area calculations:

- Top Section:** A rectangle with a width of 212 and a height of 85. The area is calculated as $212 \times 85 = 18020$.
- Middle Section:** A rectangle with a width of 175 and a height of 60. The area is calculated as $175 \times 60 = 10500$.
- Bottom Section:** A rectangle with a width of 104.14 and a height of 17. The area is calculated as $104.14 \times 17 = 1770.38$.
- Right Section:** A rectangle with a width of 37 and a height of 47. The area is calculated as $37 \times 47 = 1739$.
- Small Section:** A small rectangle with a width of 23 and a height of 17. The area is calculated as $23 \times 17 = 391$.

The total area is the sum of these individual areas: $18020 + 10500 + 1770.38 + 1739 + 391 = 32420.38$.

A black and white photograph of a large, light-colored industrial building. The building has a gabled roof and a large, dark, rectangular doorway on the left side. Above the doorway, the text "Irwin Marina" is written in a stylized font, and below it, "STORAGE NO. 6" is printed in a smaller, sans-serif font. To the right of the doorway is a small window with horizontal shutters. A chain-link fence runs along the right side of the building. The date "06/12/2023" is printed in the bottom right corner of the image.

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	12,577	12,577	12,577	19.97	251,175
Ttl Gross Liv / Lease Area		12,577	12,577	12,577		251,175

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION					
UNION AVENUE HOLDINGS LLC		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed								
PO BOX 6720						COMMERC.	3840	416,100	416,100								
LACONIA NH 03247						COM LAND	3840	574,900	574,900								
						COMMERC.	3840	14,700	14,700								
		SUPPLEMENTAL DATA															
		Alt Prcl ID 58 220 10C OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 6													
		REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 324-220-2		Assoc Pid#													
						Total		1,005,700	1,005,700								
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
UNION AVENUE HOLDINGS LLC		3555 0827	03-02-2023	U	I	650,000	33	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
IRWIN JAMES R & SONS INC		0984 0116	12-31-1986	U	I	0		2024	3840	416,100	2023	3840	298,700	2022	3840	291,100	
IRWIN CORPORATION		0917 0580	09-04-1985	U	V	0			3840	574,900		3840	438,200		3840	383,500	
		0775 0817	08-06-1979	U	I	0			3840	14,700		3840	13,800		3840	15,400	
								Total		1,005,700	Total		750,700	Total		690,000	
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		Cyclical Group		TIF District		ID Code									
0001				D													
NOTES																	
IRWIN MARINE STORAGE #6,				FUNC: OBSOLETE USE OF BLDG													
BEHIND FRIENDLYS DCK1				FF PER TAX MAP.F: CONCRETE I: NONE													
ELC BLDG #6 SPR=UNUSABLE				ELECT: 03-TYPICAL													
5SLPS/PART DB				THIS PARCEL INCLUDES SLIP1-38 SPCOVE													
PAU FRT/ECO=PART OF				SEE 324-220-3.038													
BLDG ENCROACH. ON RR LAND																	
									Total Appraised Parcel Value 1,005,700								
BUILDING PERMIT RECORD									VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result			
									06-12-2023	PS	S		02	MEASURED			
									06-16-2010	JW			32	COM FIELD REVIEW			
									04-02-2007	SC			03	MEAS & INSPC			
									12-14-2005	RC			03	MEAS & INSPC			
									03-17-1999	TS			03	MEAS & INSPC			
									06-01-1994	JM			26	INFO FROM MAILER			
									09-24-1990	99			99	MMC INFO			
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
1	3841	MARINAS MDL-	UC			40,078 SF	1.43	1.00000	5	1.00	PB3	10.000			0	14.35	574,900
1	3840	MARINAS MDL-	UC			314 FF	0.00	1.00000	0	1.00	PB2	8.500			0	0	0
Total Card Land Units 0.92 AC Parcel Total Land Area: 0.92 Total Land Value 574,900																	

CONSTRUCTION DETAIL (CONTINUED)

212
 BAS
 UBM
 85
 85
 212
 175
 BAS
 Sect(2)
 60
 30
 30
 37
 BAS
 Sect(3)
 60
 60
 17
 23
 47
 133.24
 104.14

BUILDING EXTRA FEATURES(B)

MARY SECTION

A black and white photograph showing the entrance to a building. The entrance is a dark, recessed area. To the right of the entrance is a white door. The building has a light-colored upper section and a darker lower section. A date stamp "06/12/2023" is visible in the bottom right corner of the image.

HD 38
RECEIVED

2024 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**

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com
Telephone No: (Cell): _____ (Home): _____

*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): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (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: 324 Block: 220 Lot: 2 Tax Account. #: 2939

2024 Assessed Valuation: \$ 1,005,700

Property Location:
Union Ave

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.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/3	Union Ave	Vacant Land	\$545,700
327/220/4	Union Ave	Vacant Land	\$48,000

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.** 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.)

Please see attached

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# 324/220/2 Appeal Year Market Value \$ 694,370

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>
Please see attached					

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: 2/24/25

X [Signature]
(Signature) UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

X _____
(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: 2/28/25

X [Signature]
(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: _____

Union Avenue Holdings LLC
Map 324, Block 220, Lot 2
Map 327, Block 220, Lot 3
Map 327, Block 200, Lot 4

SECTIONS E, F & G

Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

	RCN	Physical	Functional	RCNLD
Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnepesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 3 – Assessed Value \$545,700

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 4 - Assessed Value \$48,000

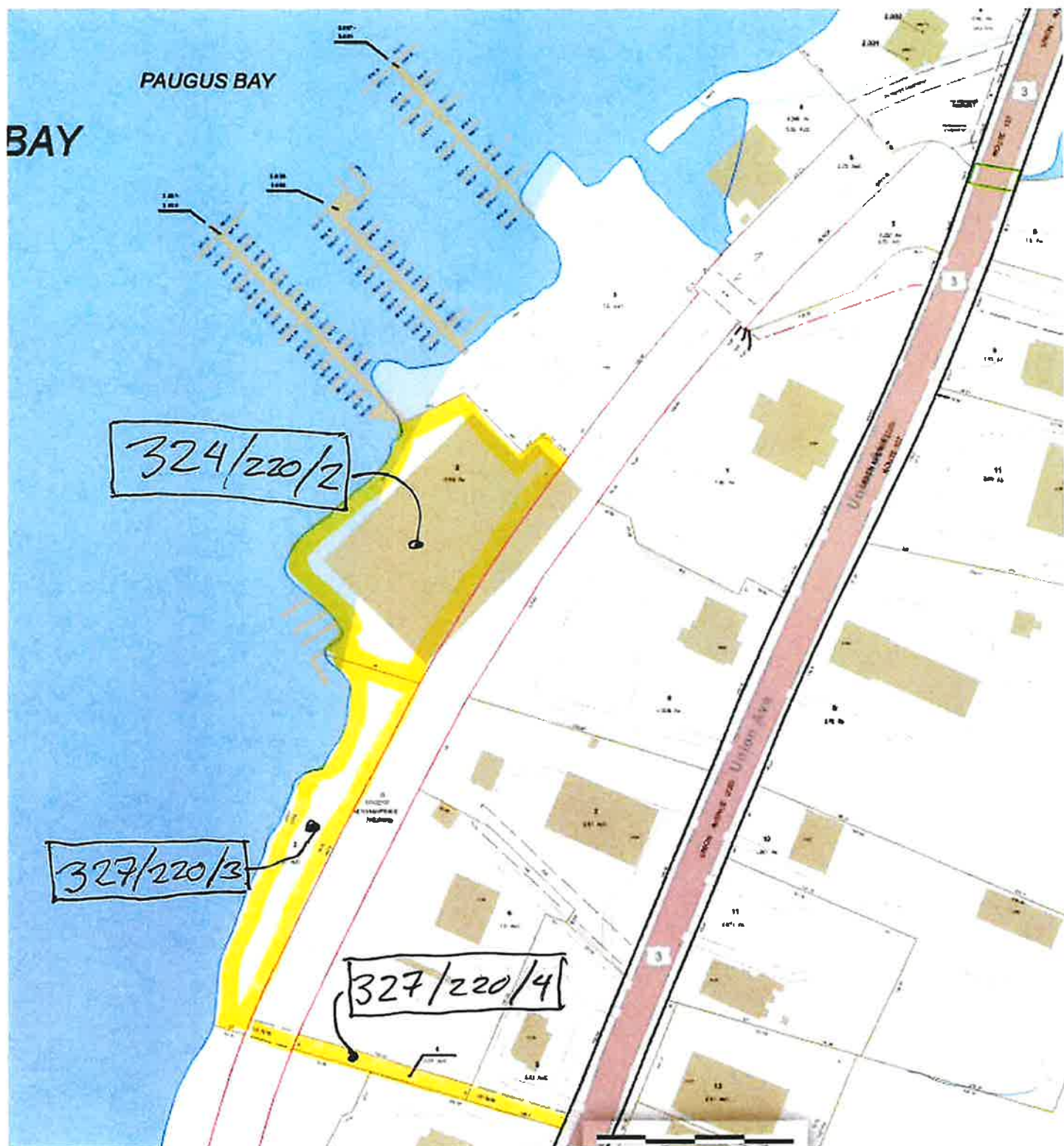
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Recommendation

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.



Property Location UNION AV
Vision ID 2171

Account # 749

Map ID 327/ 220/ 3/ /
Bldg # 1

Bldg Name
Sec # 1 of 1 Card # 1 of 1

State Use 3920
Print Date 03-13-2025 11:19:46

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION							
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247		4	Rolling		1	None	Description	Code	Appraised			Assessed					
								COM LAND	3920			545,700	545,700				
		SUPPLEMENTAL DATA															
		Alt Prcl ID 58 220 8B OWNOCC N			ZONE 2 ZONE 2 % WARD WARD 6												
		REVIEW ZONE 1 UC ZONE 1 % 100															
		GIS ID 327-220-3			Assoc Pid#												
							Total 545,700 545,700										
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
UNION AVENUE HOLDINGS LLC		3555 0831	03-02-2023	U	V	45,000	24	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
IRWIN JAMES R & SONS INC		1684 0558	09-21-2001	Q	I	92,000	00	2024	3920	545,700	2023	3920	140,100	2022	3920	116,800	
BROX RAYMOND		1684 0556	09-06-2001	U	I	0	1										
BROX RAYMOND & BROX FRANK		1566 0796	12-23-1999	U	V	13,330	1										
BROX STANLEY B ESTATE		0486 0135	06-26-1967	U	V	0											
							Total 545,700					Total 140,100					
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		Cyclical Group		TIF District		ID Code									
0001				D													
NOTES																	
LOT BEHIND PYROFAX GAS NO DOCK WITHOUT CITY+ ROW THRU STATE APPROVAL																	
SURVEY IN 12-82 R=NO HUMAN CONTACT= CITY WATER SUPPLY																	
APPROAISED VALUE SUMMARY																	
Appraised Bldg. Value (Card) 0																	
Appraised Xf (B) Value (Bldg) 0																	
Appraised Ob (B) Value (Bldg) 0																	
Appraised Land Value (Bldg) 545,700																	
Special Land Value 0																	
Total Appraised Parcel Value 545,700																	
Valuation Method C																	
Total Appraised Parcel Value 545,700																	
BUILDING PERMIT RECORD																	
VISIT / CHANGE HISTORY																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result			
									06-09-2023	PS	S		10	VACANT LAND			
									10-20-1989	99			99	MMC INFO			
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	3920	UNDEV-C	UC			21,780	SF	2.51	1.00000	5	1.00	PB3			1.0000	25.06	545,700
1	3920	UNDEV-C	UC			423	FF	0.00	1.00000	0	1.00	50	1.700		0.0000	0	0
Total Card Land Units 0.50 AC Parcel Total Land Area 0.50 Total Land Value 545,700																	

A black and white photograph showing a dense forest of tall, thin trees, likely pines or cypresses, with thick trunks. The ground is covered in grass and fallen needles. In the background, a body of water is visible under a bright sky. A date stamp '06/09/2023' is located in the bottom right corner of the image.

HD
RECEIVED
31
B

2024 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**

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com
Telephone No: (Cell): _____ (Home): _____

*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): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (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: 327 Block: 220 Lot: 3 Tax Account. #: 2171 749

2024 Assessed Valuation: \$ 545,700

Property Location:

Union Ave

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.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
324/220/2	Union Ave	Warehouse/Marina	\$1,005,700
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/4	Union Ave	Vacant Land	\$48,000

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.** 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.)

Please see attached

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# 327/220/3 Appeal Year Market Value \$ 109,140

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>
Please see attached					


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: 2/24/25

X

(Signature) 
UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

X

(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: 2/28/25

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: _____

Union Avenue Holdings LLC
Map 324, Block 220, Lot 2
Map 327, Block 220, Lot 3
Map 327, Block 200, Lot 4

SECTIONS E, F & G

Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

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Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

Map 324, Block 220, Lot 2 – Assessed Value \$1,005,700

The taxpayer cites as the primary rationale for the abatement the amount of physical depreciation attributed to each improved area of Map 324, Block 220, Lot 2 (Spinaker Cove Condominium unit C-1). This unit is comprised of 40,078 square feet of exclusive use land that has 314 feet of frontage on Paugus Bay of Lake Winnepesaukee. In addition to this exclusive use land, the unit has rights of access, rights to use common areas of the Spinaker Cove Condominium, exclusive use of a defined condominium dock space (unit 1-38). From there are four additional boat docks that extend into the lake from the exclusive use area that appear to be limited to the use of unit c-1.

The unit is improved with a building that totals 32,788 square feet of area that is primarily used as boat storage and repair areas. The age of this building ranges from 70 to 100 or so years. The overall condition of the building is average for the age.

The significance of value for the building associated with unit C-1 is not the depreciated condition or cost: it is the impact that its physical presence has on the highest and best use of the property. The shoreline protection act provides for the re-use of a building's footprint when it lies within the protected area of the shore. That is a substantial amount of area that will impact the proximity of any adaptation of the unit to a higher intensity use.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of additional boat slips.

The sale of the property for \$650,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 3 - Assessed Value \$545,700

This is a vacant parcel directly adjacent to Map 324, Block 220, Lot 2 that contains 21,780 sf of land that has a total of 423 feet of frontage on Paugus Bay. Access through existing rights of way that include licensed use of the State of NH railroad right of way. Other access to the lot is through existing 16' rights of way that lead directly to Union Avenue.

The land area and additional frontage are critical in any redevelopment of these parcels and have an extensive impact on value.

There is also a value to the Littoral Rights, or rights to utilize the waterfrontage in the permitting and construction of boat slips.

The sale of the property for \$45,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Map 327, Block 220, Lot 4 - Assessed Value \$48,000

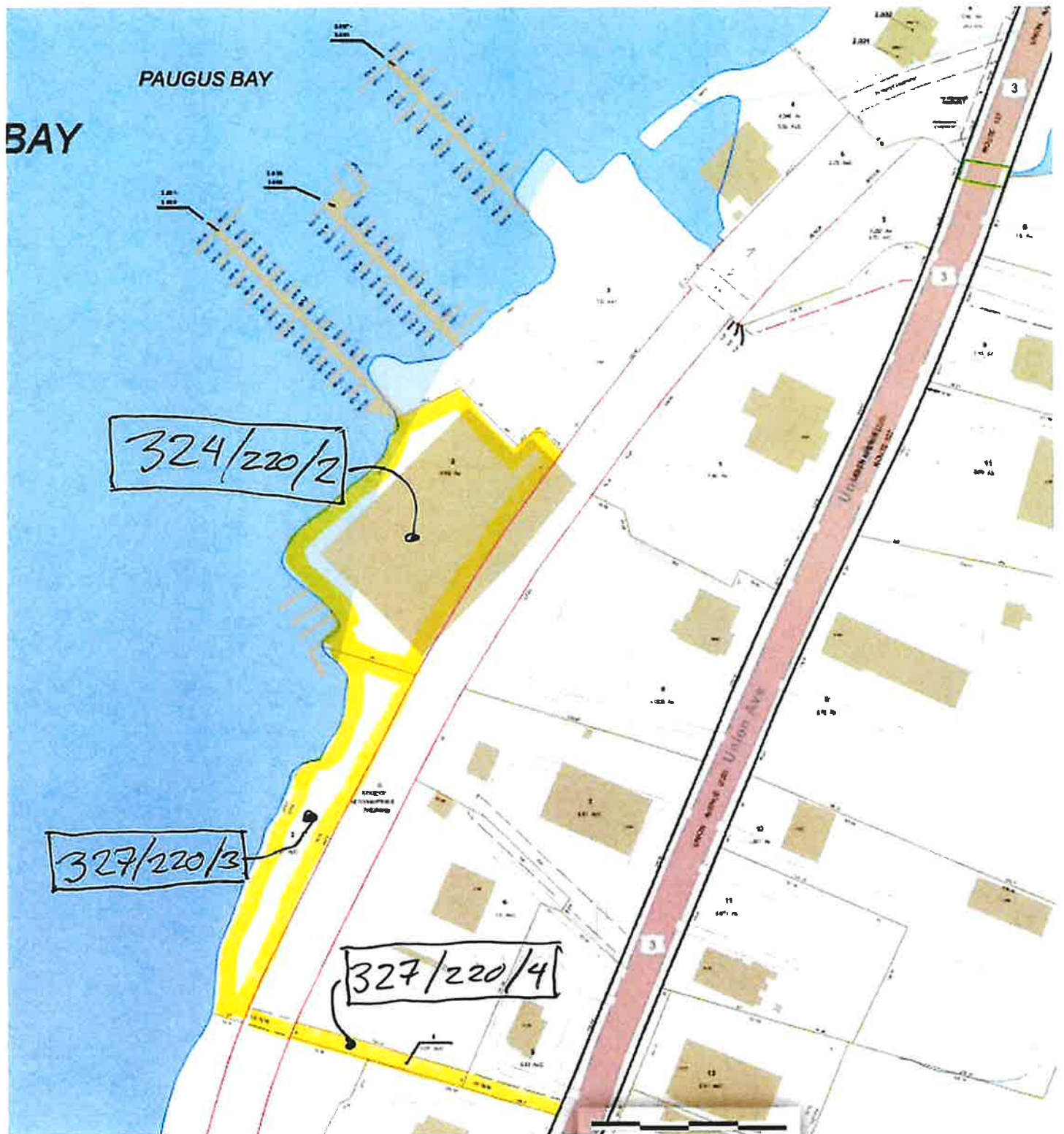
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

The sale of the property for \$5,000 on 3/2/2023 does not appear to be an arms-length transaction, as there is no independent verification that there was public marketing of the property.

Recommendation

If the properties had been typically exposed to the market the fairly recent sale might have been some indication of their market value(s). There is no information provided that claims or indicates that the property was ever exposed to the open market. The buyer and the seller are owners of extensive properties in the lower Paugus Bay and Lakeport area and may have been aware of the property's availability directly from the owner.

It is recommended that the total value of these three parcels of \$1,599,400 be sustained, and that no abatement should be granted.



State Use 3920
Print Date 03-13-2025 11:17:45

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION		
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247				1	Level	0	Undefined	1	Paved	4	Medium	Description		Code	Appraised		Assessed			
				SUPPLEMENTAL DATA												COM LAND				3920
Alt Prcl ID 12059 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 327-220-4				ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#				Total		48,000		48,000								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)							
UNION AVENUE HOLDINGS LLC				3555	0839	03-02-2023	U	V	5,000		24	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
IRWIN JAMES R & SONS INC				1684	0558	09-21-2001	U	I	0		40	2024	3920	48,000	2023	3920	41,100	2022	3920	34,300
													Total	48,000	Total	41,100	Total		34,300	
EXEMPTIONS				OTHER ASSESSMENTS																
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor						
														APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 48,000 Special Land Value 0 Total Appraised Parcel Value 48,000 Valuation Method C Total Appraised Parcel Value 48,000						
Total				0.00																
Nbhd				Nbhd Name		Cyclical Group		TIF District		ID Code										
0001						D														
NOTES																				
VACANT LAND 16' X 182' LOT CONNECTS TO ROW OVER 327-220-5 AND RR TO GET TO LOT 327-220-3 ACCESS																				
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result					
										06-12-2023	PS	S		10	VACANT LAND					
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	3920	UNDEV-C	UC			2,912 SF	10.98	1.00000	5	0.50	UNIO	3.000	SIZE			1.0000	16.47	48,000		
Total Card Land Units				0.07	AC	Parcel Total Land Area				0.07	Total Land Value				48,000					

[illegible][illegible]

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

No Sketch



2024 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**

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com
Telephone No: (Cell): _____ (Home): _____

*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): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (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: 327 Block: 220 Lot: 4 Tax Account. #: 105207 12059

2024 Assessed Valuation: \$ \$48,000

Property Location:
Union Ave

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.

29

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FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

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.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
324/220/2	Union Ave	Warehouse/Marina	\$1, 005,700
324/220/3.038	1198 Union Ave #1-38	Boatslip	\$60,000
327/220/3	Union Ave	Vacant Land	\$545,700

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.** 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.)

Please see attached

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# 327/220/4 Appeal Year Market Value \$ 4,800

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

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).

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.

Date: 2/24/25

(Signature) UNION AVENUE HOLDINGS LLC, by Doug Epperson - Manager

(Signature)

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: 2/28/25

X [Signature]
(Representative's Signature)

Date _____

Signature of the Board of Assessors: _____

Union Avenue Holdings LLC
Map 324, Block 220, Lot 2
Map 327, Block 220, Lot 3
Map 327, Block 200, Lot 4

SECTIONS E, F & G

Lot 2

The factual information on the tax assessment card is incorrect. The three boat storage buildings were constructed circa 1920 and 1940 and have reached the end of their economic lives. According to *Marshall & Swift Valuation Service*, the economic life of an average boat storage building is 25 years. The effective age is more than 26 years; therefore, according to *Marshall & Swift* the correct amount of depreciation should be 80%, not 40% as reflected on the tax assessment cards. The following is a summary of the correct depreciation.

	RCN	Physical	Functional	RCNLD
Building #1	\$747,568	80%	10%	\$74,757
Building #2	\$747,568	80%	10%	\$74,757
Building #3	\$747,568	80%	10%	\$74,757

The following is a summary of the correct assessment for the property.

Appraised Bldg. Value	\$224,270
Appraised Xf	\$5,400
Appraised Ob	\$14,700
Appraised Land Value	<u>\$450,000</u>
Correct Assessment	\$694,370

The correct assessment of \$694,370 is further supported by the sale of the property in March 2023 for \$650,000.

Lot 3

The assessment of the vacant 0.50 acre land parcel is not supported by sale data. There is a right of way that crosses through the parcel rendering its development potential limited at best. Additionally, this lot is largely inaccessible from the street and in the drinking water protection area. The waterfront setback requirements further limit buildability. By applying a 0.2 condition factor, the correct assessed value calculates to \$109,140.

Lot 4

This parcel is 16' x 182' and is not developable. The condition factor is inadequate as this parcel has little to no value. The correct condition factor should be 0.10 and the correct assessment calculates to \$4,800.

2024 ABATEMENT REQUEST – Staff Notes

Map 441 Block 233 Lot 2 – Mills Industries Inc.

The property owner filed an application for abatement for 2024 based on incorrect overall condition and needed repairs to the building and property. The property is an improved 1.61 acre parcel of land and industrial building located at 167 Water St. It is improved with a single story light industrial building with 24,960 square feet. The 2024 total assessed value was \$989,500.

After reviewing the various quotes for repairs of the building provided by the property owner, an inspection was completed by Emily Goldstein on 3/31/2025. The building itself was built in 1975 and has undergone some changes from its original use as a cold storage facility to its current use a light industrial/manufacturing facility. During some of these changes, it appears as though the quality of improvements have left areas of the building vulnerable to additional depreciation beyond what is typical for its age. The repairs indicated by the owner to be necessary are a new roof in multiple phases, sewer repairs, and exterior repairs. The current listed overall condition of the building is Average. It is unclear when the last interior inspection of the building was completed prior to the abatement application. During the inspection, the deterioration of the roof was apparent as the ceiling was rusted through, including some areas where there is regular water accumulation in trash barrels and places that mold has grown from moisture from the roof and the exterior wall. Overall, the building is in Fair condition for its age given the amount of work that is required after some level of deferred maintenance, and it is appropriate to add an additional physical condition of 5% for the accumulated damage that this has brought. Making these changes reduced the value from \$989,500 to \$876,200.

It is recommended that the abatement request be granted for the 2024 tax year, abating \$113,300.

HP

RECEIVED

FEB 11 2025

ASSESSOR'S OFFICE
LACONIA, NH

2024 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

Date: _____

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

Name: Mills Industries

Mailing Address: 167 Water St Laconia

Email address: mw.mills@millsind.com

Telephone No: (Cell): 603-337-6641

(Home): 603-528-4217

*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: 441 Block: 233 Lot: 24 Tax Account. #: 3306

2024 Assessed Valuation: \$ 989,500

Property Location: 167 Water St Laconia

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.

<u>Town Parcel ID#</u>	<u>Street Address</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.** 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.)

see attached building repair summary

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# 441/233/24 Appeal Year Market Value \$ \$410,000

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

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).

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.

Date: _____

X _____
(Signature)

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.

Signature of the Board of Assessors: _____

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION
TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service. **Applications sent by facsimile or E-mail will not be accepted.**

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal **either** at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. **No earlier than:** a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. **No later than** September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

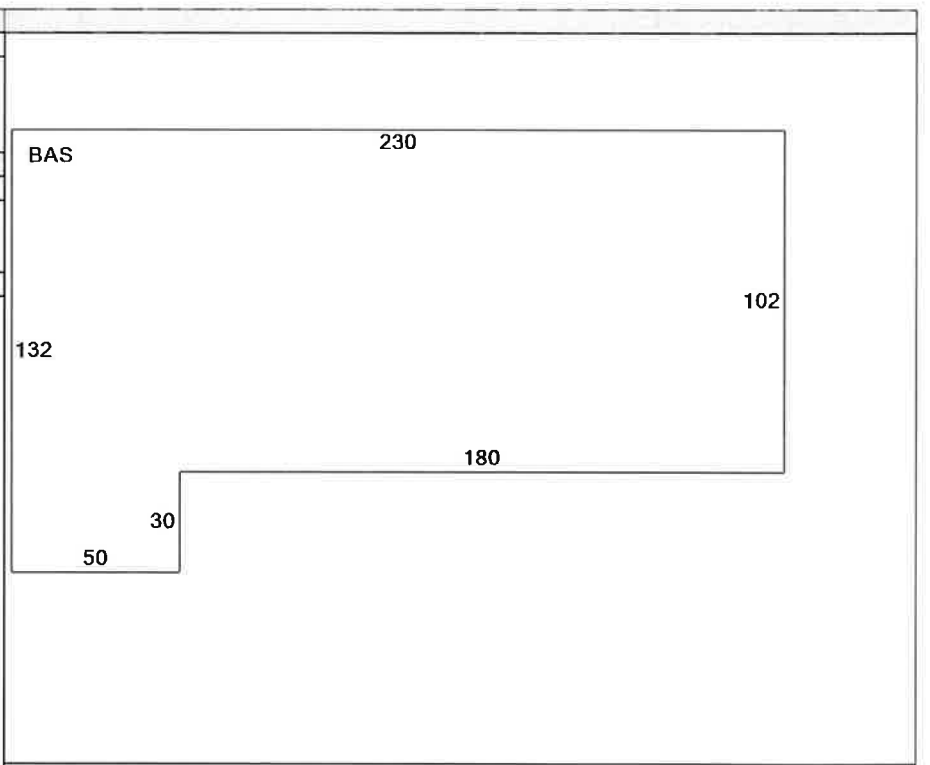
1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT																							
MILLS INDUSTRIES INC 167 WATER ST LACONIA NH 03246		1 Level		1 All Public		1 Paved		4 Medium		Description		Code		Appraised		Assessed		1501 LACONIA, NH VISION															
										INDUSTR.		4000		830,200		830,200																	
										IND LAND		4000		136,800		136,800																	
										INDUSTR.		4000		22,500		22,500																	
SUPPLEMENTAL DATA																																	
Alt Prcl ID 132 233 10A OWNOCC Y REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-233-24										ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#																							
										Total 989,500 989,500																							
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)																			
MILLS INDUSTRIES INC LACONIA IND DEV CORP				0928 0576		12-31-1985		U I		0				Year		Code		Assessed		Year		Code		Assessed		Year		Code		Assessed			
				0645 0285		12-06-1974						0				2024		4000		830,200		2023		4000		463,300		2022		4000		462,800	
																		4000		136,800				4000		108,700				4000		108,700	
																		4000		22,500				4000		22,500				4000		22,500	
										Total		989,500		Total		594,500		Total		594,000													
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		Cyclical Group		TIF District		ID Code																									
0001				C		TIF																											
NOTES																																	
MILLS INDUSTRIES																																	
TENT=NV																																	
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY																							
Permit Id		Issue Date		Type		Description		Amount		Insp Date		% Comp		Date Comp		Comments		Date		Id		Type		Is		Cd		Purpost/Result					
2023-00093		03-08-2023		16		COM BUILD		16,000				100				WIDEN OVERHEAD DOOR O		12-14-2023		PS		B				15		PERMIT VISIT					
2020-00429		10-28-2020		00		Undefined		500				100				12X13 STORAGE TENT		04-05-2021		TB		B				30		EXTERIOR INSPECTION					
																		07-13-2016		DG						16		FIELDREV CHG					
																		06-16-2010		JW						32		COM FIELD REVIEW					
																		07-13-1987		99						99		MMC INFO					
LAND LINE VALUATION SECTION																																	
B		Use Code		Description		Zone		LA		Land Type		Land Units		Unit Price		I. Factor		Site Index		Cond.		Nbhd.		Nbhd Adj		Notes		Location Adjustme		Adj Unit Pric		Land Value	
1		4000		FACTORY MDL-		UC						70,132 SF		1.30		1.00000		5		1.00		COM		1.500						0		1.95 136,800	
Total Card Land Units 1.61 AC										Parcel Total Land Area: 1.61										Total Land Value 136,800													

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	03	Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	15	Concr/Cinder			
Exterior Wall 2	19	Brick Veneer			
Roof Structure	01	Flat			
Roof Cover	04	Tar & Gravel			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1					
Interior Floor 2	03	Concr-Finished			
Heating Fuel	03	Gas			
Heating Type	03	Hot Air-no Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	2				
Heat/AC	00	NONE			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Comn Wall	0.00				
1st Floor Use:	4000				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Good	Grade	Appr. Value
LDL2	W/MAN FLIP O	B	2	1100.00	1987			66.00	0	1,500
PAV1	PAVING-ASPH	L	18,000	2.50	1975	A		50	0	22,500
SPR3	DRY	B	24,960	3.50	1987			66.00	0	57,700

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	24,960	24,960	24,960	46.80	1,168,128
Ttl Gross Liv / Lease Area		24,960	24,960	24,960		1,168,128



BUILDING REPAIR SUMMARY**2/11/2025**

Project	Description	Est. Cost
1) ROOF REPAIR		
MELANSONS	ROOF REPLACEMENT PHASE 1	\$260,000.00
	ROOF REPLACEMENT PHASE 2	\$261,000.00
	ROOF HATCH	\$1,950.00
	<i>SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING</i>	
BRITTAIN PLUMBING	INSIDE DRAINAGE FROM ROOF TO START OF OUTSIDE DRAINAGE BELOW	\$19,260.00
LYMAN	OUTSIDE DRAINAGE FROM ROOF TO CONTECT WITH ABOVE WORK. DIG TRENCH THRU PARKING LOT FOR DRAINAGE GOING CITY STORM WATER RUNOFF.	\$39,600.00
2)SEWER REPAIR		
ROWELL	SEWER LINE REHAB EAST SIDE BATHROOM	\$8,010.00
	SEWER LINE REHAB MANHOLE TO CITY MAINLINE	\$14,128.00
3)BLOCK WALL REPAIR		
GAGNE	REPAIR CRACKS IN EXTERIOR BLOCK WALL. GRIND OUT OLD MORTAR JOINTS AND REPOINT WITH NEW MORTAR	\$48,000.00
		<hr/> \$697,647.00

**P.R. GAGNE MASONRY
PAUL GAGNE
19 COFRAN AVE
NORTHFIELD, NH 03276
(603)286-7661**

January 30, 2025

Mills Industries, Inc.
167 Water St
Laconia, NH 03246

PROPOSAL

For work to be done on block work on outside of building

Scope of work will consist of:

Renting a manlift for repair of block work

Grinding out mortar joints only where joints are exposed on block work

Regrouting joints with new mortar

Areas of work to be done are according to photos provided

No work will be done behind trailers facing Body Cote building

No work done on front of building

All work will be done in warm weather

Block work repaired will be painted or have seal coat applied by others if needed, with materials being provided by others

Continued

**P.R. GAGNE MASONRY
PAUL GAGNE
19 COFRAN AVE
NORTHFIELD, NH 03276
(603)286-7661**

Mills Industries, Inc.
167 Water St
Laconia, NH 03246

PROPOSAL

Charges for labor and materials-\$48,000.00 (forty-eight thousand dollars)

First payment of \$12,000.00 (twelve thousand dollars) will be due before work starts

Second payment of \$5200.00 (five thousand two hundred dollars) will be due after 1 weeks is completed

Third payment of \$5200.00 (five thousand two hundred dollars) will be after 2 weeks work is completed

Fourth payment of \$5200.00 (five thousand two hundred dollars) will be due after 3 weeks work is completed

Fifth payment of \$5200.00 (five thousand two hundred dollars) will be due after 4 weeks work is completed

Sixth payment of \$5200.00 (five thousand two hundred dollars) will be due after 5 weeks work is completed

Seventh payment of \$5200.00 (five thousand two hundred dollars) will be due after 6 weeks of work is completed

Final payment of \$4800.00 (four thousand eight hundred dollars) will be due upon completion of work

**Any changes to above Proposal
May change the final cost**

Above price is guaranteed for 30 days



January 6, 2025

Mills Industries
167 Water Street
Laconia, NH 03246

ATTENTION: Mr. Mike Mills

REFERENCE: Phase 1 and 2 @ Mills Industries, Laconia, NH

Dear Mr. Mills:

We are pleased to offer the following general specifications for re-roofing the above-referenced locations:

Re-roofing Scope of Work:

Phase 1- Approximately 11,500 square feet
Phase 2- Approximately 12,600 square feet

1. The existing TPO and asphalt roofing systems would be removed down to the existing steel roof deck. The exposed roof deck would be inspected for any damaged or deteriorated sections. If any replacement is necessary, it would be replaced at a cost of \$15.00 per square foot and is not included in the below-quoted price.
2. Install new KD wood blocking at the roof perimeter matching the height of the new insulation, as required.
3. The prepared roof deck would be covered with two (2) layers of 2.5" polyisocyanurate insulation (approximate R-30) with 1/4" per foot tapered polyisocyanurate insulation mechanically attached for a combined total average of R-50.
4. The insulation would be covered with a single ply of new .060 EPDM membrane roof system as manufactured by Firestone. The roof would be adhered per the manufacturer specifications.
5. New custom fabricated .040 aluminum drip edge metal would be installed around the perimeter of the roof (color to be selected by others).



OUR AFFILIATES



the **Melanson** company
354 West Street • PO Box 523 • Keene, NH 03431
(603) 352-4232



VERMONT ROOFING COMPANY
118 Spruce St • Rutland, VT 05702 1325 Harwood Hill • Bennington, VT 05201
(802) 775-4386 (802) 442-2899



A. C. HATHORNE COMPANY
252 Avenue C • Williston, VT 05495
(802) 862-6473

6. Provide and install one new Bilco S-20 Roof Hatch, flashed per manufacturers specification (on
7. Phase 1 only).
8. The existing roof top penetrations and abutting walls would be properly flashed with new membrane and terminated, as required.
9. Upon completion and inspection of the new system, a manufacturer's standard twenty (20) year, 55 MPH labor and material and our two (2) year commercial warranties would be issued.

Phase 1: The estimated cost to perform the work outlined above would be Two Hundred Sixty Thousand Dollars (\$260,000.00).

Phase 2: The estimated cost to perform the work outlined above would be Two Hundred Sixty-one Thousand Dollars (\$261,000.00).

Combined Price: The estimated cost to perform the work outlined, if performed at the same time, would be Five Hundred Eleven Thousand Dollars (\$511,000.00).

Alternates:

A. Time and material rates for any unforeseen/additional work:

Labor: \$85.00 per man hour
Material: Cost plus 20%
Trucks: \$150.00 per trip, if required

B. Add the sum of \$1,950.00 to provide and install a new SRC Hatch Rail System, per attached.

Please note the following conditions/stipulations to the above quoted work:

- I. Our proposal is based on the premise that we would be given free access to a work area large enough to encompass our trucks, dumpsters, miscellaneous equipment and materials. All other vehicular and pedestrian traffic would be restricted from this area during the re-roofing process.
- II. We have found that buildings occasionally have mechanical lines (usually electrical) nested into the ribs of a steel deck or tightly against the underside of other decks. This condition can pose a risk for accidental penetration by roof system fasteners. The cost involved in avoiding any line punctures can be excessive, while we would make reasonable attempts to avoid hitting any lines. The cost resulting from accidental penetration would be the responsibility of others.

January 6, 2025

- III. If there are any pipes or stacks that have been disconnected from below, yet the exterior portion is still extending through the roof, please inform us of their location. Partially dismantled pipes can easily fall through the roof deck hole when loosened during roof demolition. This occurrence can be very dangerous to occupants and the building interior.
- IV. Any existing rooftop equipment, scheduled to remain, which may require mechanical and/or electrical disconnection, removal, disposal, and/or reconnection, due to this re-roofing operation, would be performed by the owner and/or other trades.
- V. It must also be determined by the owner that there are no asbestos containing materials that would be disturbed as a result of this installation. Asbestos could be present in the roof system, fireproofing of the roof deck, pipe coverings, ceiling tiles or existing roof top unit components being removed, etc. Any necessary abatement could result in additional cost.
- VI. The process of roof demolition can sometimes create and disturb debris, causing it to fall through roof deck joints and from the top of framing members. If not protected by a ceiling, interior finishes and contents can be affected. If there appears to be some risk in this particular project we recommend that some form of protection be installed. If you need any assistance with this, please let us know.
- VII. Existing wood blocking would be left in place and re-used. If damage or rot is found, replacement would be done on a time and material basis per the rates above.
- VIII. The roofing industry is currently experiencing price volatility in insulation, membrane related products and metal. Because firm prices cannot be obtained from suppliers, prices could be subject to change.
- IX. The roofing project above includes the required building permit for the project.
- X. Under deck steel bracing for new Bilco hatch, by others.
- XI. All roofing work to be performed during normal business hours, Monday through Friday. Any work stoppages or off hours performed would involve additional cost to the above-quoted price.
- XII. Roof drains furnished and installed by the plumber. We would install clamping rings and strainers after these details are flashed to the newly applied membrane roofing system.

If you have any questions on any of the above, please do not hesitate to contact us.

We carry Workmen's Compensation, Property Damage and Public Liability Insurance.

If you would like to proceed with the work as outlined above, please sign this letter where indicated below and return one copy to our office.

Mr. Mike Mills
Mills Industries

January 6, 2025

Thank you for giving us the opportunity to quote this project.

Very truly yours,

*The Melanson Company,
a Tecta America Company, LLC*


Robert E. Hardy
Vice President – Bow

Accepted by: _____

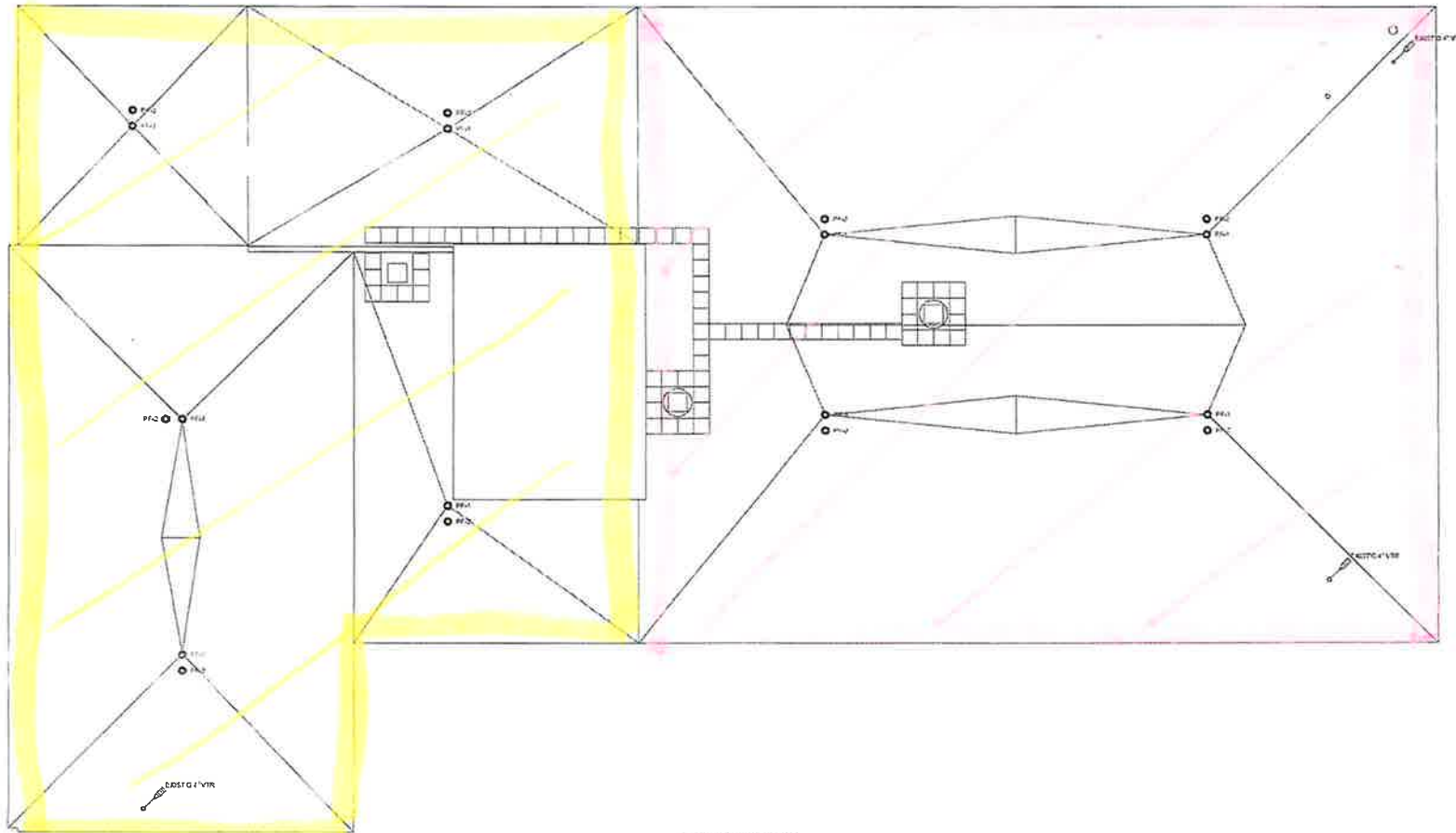
Phase I –	Yes	No
Phase II -	Yes	No
Both sections at the same time -	Yes	No
Alternate A -	Yes	No
Alternate B -	Yes	No

Date: _____

REH/sal

Phase I

Phase II



1 PLUMBING ROOF PLAN
1/8" = 1'-0"

Architect



MILLS INDUSTRIES REEROOF
167 WATER STREET
LACONIA, NH

SCALE

NOTES

PROJECT NO. 100
DATE 10/1/00
BY JGG
CHECKED JGG
APPROVED JGG

PROJECT NO. 100
DATE 10/1/00
BY JGG
CHECKED JGG
APPROVED JGG

PROJECT NO.

P1.1



SafetyRailCompany

Fall Protection for Life and Compliance



ROOF ACCESS SAFETY

COMPLETE FALL PROTECTION



PROUDLY 100%
MADE IN THE USA

SAFETY RAIL COMPANY LLC. | 4244 SHORELINE DRIVE - PO BOX 427 SPRING PARK, MN 55384 | 888-434-2720 | WWW.SAFETYRAILCOMPANY.COM

SRC HATCHGUARD FOR ROOF HATCH ACCESS

Roof hatch openings on flat commercial roofs are an important feature in building design. When access to the roof is needed, roof hatch openings are often more convenient than portable or fixed ladders placed on the outside of buildings. Roof hatch openings do create a fall hazard however when left open for people on the roof or for ventilation. An open roof hatch is no different than an open hole in the roof or floor through which people frequently fall. In fact, OSHA mandates that these holes be guarded with fall protection systems with fall protection as stated in 29 CFR 1910.28(b), 1910.29(b), 1926.501(b)(4) and 1926.502

At Safety Rail Company we have the answer to guarding roof hatch openings. Our SRC HatchGuards are completely free-standing systems that fit right over the top of the roof hatch. Our one-piece design means installation literally takes 10-15 minutes. There is no faster install on the market today. Four rubber compression bolts are tightened against the curb of the roof hatch – that's it. There are no holes to drill which means no penetrations in the roof hatch or roof membrane. Nothing compromises the integrity of the building envelope.



SAFETY FROM THE FIRST STEP

Sure footing and secure handgrips are very important when entering or exiting the roof hatch. The SRC HatchGuard comes equipped with a 2' safe landing zone with which personnel can safely step out of the hatch and gain their footing, then engage the gate. The reverse is true when re-entering the hatch.

Our HatchGuard also comes standard with grab bars to assist personnel as they transition in and out of hatch.

2 FOOT SAFE LANDING ZONE



SECURE HANDHOLD AT ALL TIMES

The fully welded design of the SRC HatchGuard ensures that nothing will come loose over time like some bolt together systems. The free-standing design adds zero stress to the roof hatch itself unlike mechanically fastened systems that are bolted to the curb of the roof hatch.



OSHA COMPLIANT PROTECTION

15 MINUTE INSTALLATION

FEATURES AND BENEFITS

- Meets all OSHA requirements for fall protection
- Non-Penetrating design eliminates holes in roof or hatch
- Simple design means quick install, low cost
- Custom made to your size roof hatch
- Available in a variety of powder coat colors or galvanized finish

OSHA COMPLIANCE

The SRC HatchGuard meets or exceeds OSHA guidelines for roof hatch guarding 29 CFR 1910.28(b), 1910.29(b), 1926.501(b)(4) and 1926.502
Test results available on request.

SRC HatchGuards are made to fit your particular roof hatch. Simply fill out our dimensional worksheet on the back page and we'll have everything we need to build your OSHA compliant SRC HatchGuard.



SIZES AVAILABLE UP TO 5'W x 14'L



SIMPLE COMPRESSION FIT ON CURB

BRITTAIN PLUMBING & MECHANICAL SERVICE, LLC
45 PINECREST DRIVE
GILFORD, NH 03249
603-528-5361

BPMS@METROCAST.NET

Estimate

Date	Estimate No.
8/29/2023	3315

Name/Address

MILLS INDUSTRIES
MIKE MILLS
167 WATER STREET
LACONIA, NH 03246

Project

LACONIA, NH

Description

Total

BPMS IS PLEASED TO SUBMIT THIS PROPOSAL FOR YOUR REVIEW AND APPROVAL.
BPMS WILL PROVIDE LABOR AND MATERIALS TO COMPLETE THE FOLLOWING:

- 1.) COMPLETE ROUGH-IN AND FINISH INSTALLATION OF INTERIOR ROOF DRAIN PIPING FOR PHASE #1.
- 2.) CONNECTIONS TO (5) ROOF DRAINS WITH SCHEDULE 40 PVC PIPE AND FITTINGS TERMINATING AT 8" PVC PIPE PROVIDED BY SITE WORKER. CLEANOUTS WILL BE PROVIDED IN APPROPRIATE LOCATION PER SCHEMATICS.
- 3.) CONNECTIONS TO (5) OVERFLOW DRAINS WITH SCHEDULE 40 PVC PIPE AND FITTINGS. TWO DRAINS WITH TIE INTO EXTERIOR DOWN SPOUT IN REAR OF BUILDING. THREE OVERFLOW DRAINS WITH TIE INTO ADDITIONAL EXTERIOR DOWNSPOUT IN FRONT OF BUILDING.
- 4.) ALL PIPING WILL BE SUPPORTED AT PROPER INTERVALS USING STEEL HANGERS, 1/2" THREADED ROD AND BEAM CLAMPS. SWAY BRACING PROVIDED WHERE NECESSARY.
- 5.) ROOF DRAINS TO BE INSTALLED BY ROOFING CONTRACTOR. ROOF DRAINS WILL TIE INTO PVC PIPING WITH APPROVED 4-BAND STAINLESS STEEL COUPLINGS WITH ELASTOMATIC SEALS.
- 6.) PERMIT AND INSPECTIONS INCLUDED.
- 7.) ALL EXTERIOR WORK TO BE PROVIDED BY OTHERS. (SITE WORKER OR GENERAL CONTRACTOR)

TOTAL MATERIALS & LABOR

19,260.00

*****NOTE: THIS PROPOSAL IS FOR BUDGETARY PURPOSES. WORK MAY BE PERFORMED AT AN HOURLY RATE PLUS MATERIALS NOT TO EXCEED THIS AMOUNT. ANY ADDITIONAL WORK BEYOND THE SCOPE OF THIS PROPOSAL WILL BE INVOICED AS A 'CHANGE ORDER' AND BILLED AT \$110.00 PER HOUR PER LICENSED PLUMBER PLUS MATERIAL COSTS.

HOMEOWNER SIGNATURE

DATE

CONTRACTOR'S SIGNATURE

DATE

THIS ESTIMATE IS VALID FOR 30 DAYS.

Total

\$19,260.00



Please remit payment to:
Rowell's Services
359 Tilton Road
Northfield, NH 03276
(603) 934-4145

BILL TO

Mills Industries
167 Water Street
Laconia, NH 03246 USA

ESTIMATE
108238835

ESTIMATE DATE
Sep 01, 2023

JOB ADDRESS

Mills Industries
167 Water Street
Laconia, NH 03246 USA

Project: 109736868

ESTIMATE DETAILS

Trenchless Sewer Rehabilitation - East Side Manhole to City Mainline: The Service Experts will arrive on site and begin descaling/cleaning the compromised sewer pipeline from the parking lot manhole out to the city mainline. Once the pipeline is completely cleaned, The Experts will install a Cure-In-Place epoxy based liner into the host pipe. Once the liner is installed, a calibration tube will be inverted and inflated into the liner to allow it to take the shape of the existing pipe. At this time, the liner will be cured in place.

Once the liner is cured, the pipeline from the edge of the building to the sewer manhole will be in like new condition with the same life span as traditional PVC. Completing this scope of work allows for rehabilitation of the entire underground pipeline without the need of traditional excavation.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	The Services Experts will complete the scope of work per the proposal outlined above.	1.00	\$14,128.00	\$14,128.00
SUB-TOTAL				\$14,128.00
TAX				\$0.00
TOTAL				\$14,128.00
EST. FINANCING				\$196.75

Thank you for choosing Rowell's Services. It's been our pleasure serving our Community since 1983.

CUSTOMER AUTHORIZATION

I acknowledge receipt of merchandise and/or services in the amount shown hereon and agree, if applicable, that this credit purchase is subject to the agreement with the credit card issuer identified hereon.

Notice to Buyer: You may cancel this transaction, without any penalty or obligation, any time prior to midnight of the third business day after signing of this contract. To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice or provide any other written notice to Rowell's Services, 359 Tilton Road, Northfield, NH 03276, not later

than midnight, three business days from the above date.

Note: We are not responsible for any existing code violations or pre-existing conditions of any ductwork, piping, electrical supplies or equipment not being replaced at this time. If additional work is required, it will be the customer's responsibility.

Any additional charges will be quoted and approved prior to the start of additional work. Also, we assume no asbestos will be disturbed in the performance of work. If upon further inspection, asbestos has to be disturbed, customer must arrange and pay for removal of asbestos prior to start of work.

I hereby authorize the above work to be completed. Interest will be charged at the rate of TWO PERCENT (2%) FINANCE CHARGE per month (24% ANNUAL PERCENTAGE RATE) on any amount unpaid after thirty (30) days from the date of the invoice. Should a collection suit be necessary, the finance charge will continue until the debt is paid, whether before or after judgement. You will be responsible for attorney's fees and all collection costs for unpaid balances beyond thirty (30) days. If the above information is pertaining to a proposal; all proposals require a 50% deposit upon acceptance of the proposal and the remaining balance is due once the work is completed.

Proposals are valid for fifteen (15) days.

Sign here

Date



Please remit payment to:
Rowell's Services
359 Tilton Road
Northfield, NH 03276
(603) 934-4145

BILL TO

Mills Industries
167 Water Street
Laconia, NH 03246 USA

ESTIMATE
108238237

ESTIMATE DATE
Sep 01, 2023

JOB ADDRESS

Mills Industries
167 Water Street
Laconia, NH 03246 USA

Project: 109736868

ESTIMATE DETAILS

Trenchless Sewer Line Rehabilitation -East Side Bathrooms: The Service Experts will arrive on site and begin descaling/cleaning the compromised sewer pipeline from the parking lot manhole back into the building. Once the pipeline is completely cleaned, The Experts will install a Cure-In-Place epoxy based liner into the host pipe. Once the liner is installed, a calibration tube will be inverted and inflated into the liner to allow it to take the shape of the existing pipe. At this time, the liner will be cured in place.

Once the liner is cured, the pipeline from the edge of the building to the sewer manhole will be in like new condition with the same life span as traditional PVC.

The upstream bathroom sewer lines will be accessed by pulling off the toilets in both the womens restroom and office restroom. At this time, The Experts will descale the pipelines all the way out to the newly installed liner. After the descaling process is completed, an inspection will be performed to ensure the quality of the pipeline is back in proper working condition. If The Experts determine that the pipelines will require additional work or repairs, a quote can be provided to the customer to repair/rehabilitate the pipeline. Upon completion, new wax rings will be put into place and the toilets will be reinstalled.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	The Services Experts will complete the scope of work per the proposal outlined above.	1.00	\$8,010.00	\$8,010.00
		SUB-TOTAL		\$8,010.00
		TAX		\$0.00
		TOTAL		\$8,010.00
		EST. FINANCING		\$111.55

Thank you for choosing Rowell's Services. It's been our pleasure serving our Community since 1983.

CUSTOMER AUTHORIZATION

I acknowledge receipt of merchandise and/or services in the amount shown hereon and agree, if applicable, that this credit purchase is subject to the agreement with the credit card issuer identified hereon.

Notice to Buyer: You may cancel this transaction, without any penalty or obligation, any time prior to midnight of the third business day after signing of this contract. To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice or provide any other written notice to Rowell's Services, 359 Tilton Road, Northfield, NH 03276, not later than midnight, three business days from the above date.

Note: We are not responsible for any existing code violations or pre-existing conditions of any ductwork, piping, electrical supplies or equipment not being replaced at this time. If additional work is required, it will be the customer's responsibility.

Any additional charges will be quoted and approved prior to the start of additional work. Also, we assume no asbestos will be disturbed in the performance of work. If upon further inspection, asbestos has to be disturbed, customer must arrange and pay for removal of asbestos prior to start of work.

I hereby authorize the above work to be completed. Interest will be charged at the rate of TWO PERCENT (2%) FINANCE CHARGE per month (24% ANNUAL PERCENTAGE RATE) on any amount unpaid after thirty (30) days from the date of the invoice. Should a collection suit be necessary, the finance charge will continue until the debt is paid, whether before or after judgement. You will be responsible for attorney's fees and all collection costs for unpaid balances beyond thirty (30) days. If the above information is pertaining to a proposal; all proposals require a 50% deposit upon acceptance of the proposal and the remaining balance is due once the work is completed.

Proposals are valid for fifteen (15) days.

Sign here

Date

Project	Description	Est. Cost
BUILDING REPAIR		
ROOF REPAIR		
MELANSONS	ROOF REPLACEMENT PHASE 1	\$260,000.00
	ROOF REPLACEMENT PHASE 2	\$261,000.00
	ROOF HATCH	\$1,950.00
	<i>SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING</i>	
BRITTAIN PLUMBING	INSIDE DRAINAGE FROM ROOF TO START OF OUTSIDE DRAINAGE BELOW	\$19,260.00
LYMAN	OUTSIDE DRAINAGE FROM ROOF TO CONTECT WITH ABOVE WORK. DIG TRENCH THRU PARKING LOT FOR DRAINAGE GOING CITY WASTE WATER	\$39,600.00
SEWER REPAIR		
ROWELL	SEWER LINE REHAB EAST SIDE BATHROOM	\$8,010.00
	SEWER LINE REHAB MANHOLE TO CITY MAINLINE	\$14,128.00
BLOCK WALL REPAIR		
GAGNE	REPOINT AND REPAIR EXTERIOR WALL	
	MOLD GROWTH BOBBYS SIDE	
	REAR DOUBLE DOOR ROT	
	DOCK ROOF REPAIR	TBD
		<hr/> \$603,948.00

JAMES LYMAN
PRESIDENT

JOHN T. "JACK" LYMAN
VICE PRESIDENT

Proposal

EST. 1948

JOHN H. Lyman
AND SONS, INC.
EXCAVATING CONTRACTOR
310 HOYT RD.
GILFORD, NEW HAMPSHIRE 03249

603-524-4314
FAX 527-0897

PROPOSAL SUBMITTED TO Mills Industries attn: Skip Singer skip@millsind.com		PHONE 603-528-4217	DATE 8/21/23
STREET 167 Water Street		JOB NAME Drainage	
CITY, STATE AND ZIP CODE Laconia, NH 03246		JOB LOCATION	
ARCHITECT	DATE OF PLANS	JOB PHONE	

We hereby submit specifications and estimates for:

Sawcut and remove pavement
Install 55 LF of 8" roof drain with cleanout
Install 4' diameter drain manhole
Tie existing 8" roof drain
Replace existing 8" pipe with 10" pipe
Core existing catch basin for 10" pipe
Remove existing 8" pipe
Insulate pipe with 2" rigid insulation
Mill trench edges
Patch pavement with 2" binder and 1" top

NOTES: Any rock or ledge larger than one cubic yard or hazardous or unsuitable material will be dealt with on a cost plus basis. By signing this proposal, the Owner gives John H. Lyman & Sons, Inc. permission to sign for any permits required. A finance charge of 2% per month (24% per annum) will be charged on all accounts over 30 days unpaid. Any collection costs and attorney fees incurred by John H. Lyman & Sons, Inc. in the effort to retrieve unpaid money due will be the customer's responsibility. All disputes arising relative to this contract will be settled by New Hampshire law. For any projects involving paving and pipe materials: We reserve the right to adjust paving pricing based on the NHDOT book price of Asphalt Cement at the time of this offer. Paving adjustments will be based on monthly prices determined by NHDOT for the material produced by period as specified in the New Hampshire Specifications for Roads and Bridges. Pipe material prices will be based on current pipe market prices. Unless specified, any permits required will be extra or the responsibility of the owner.

We Propose hereby to furnish material and labor — complete in accordance with above specifications, for the sum of:

Thirty-nine Thousand Six Hundred and 00/100 dollars (\$ 39,600.00)

Payment to be made as follows:

Net due within 30 days from date of statement. A finance charge of 2% per month

24% per annum) will be charged on past due balances.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature Laura M. Magnuson for Jack Lyman

Note: This proposal may be withdrawn by us if not accepted within _____ days.

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature _____

Signature _____

2024 ABATEMENT REQUEST – Staff Notes

Margate Motel Inc.

Innvest Hotel Properties

Margate Inc.

Map 304, Block 220, Lot 16 – 1301 Union Avenue - Assessed Value \$99,700

Map 303, Block 23, Lot 3 – Lake Street - Assessed Value \$7,700

Map 304, Block 220, Lot 17 – Union Avenue - Assessed Value \$376,400

Map 303, Block 23, Lot 1 – 76 Lake Street - Assessed Value \$6,428,600

Map 283, Block 23, Lot 1 – 94 Lake Street - Assessed Value \$1,534,200

Map 303, Block 23, Lot 2 – 84 Lake Street - Assessed Value \$618,300

The taxpayer cites no rationale for the abatement.

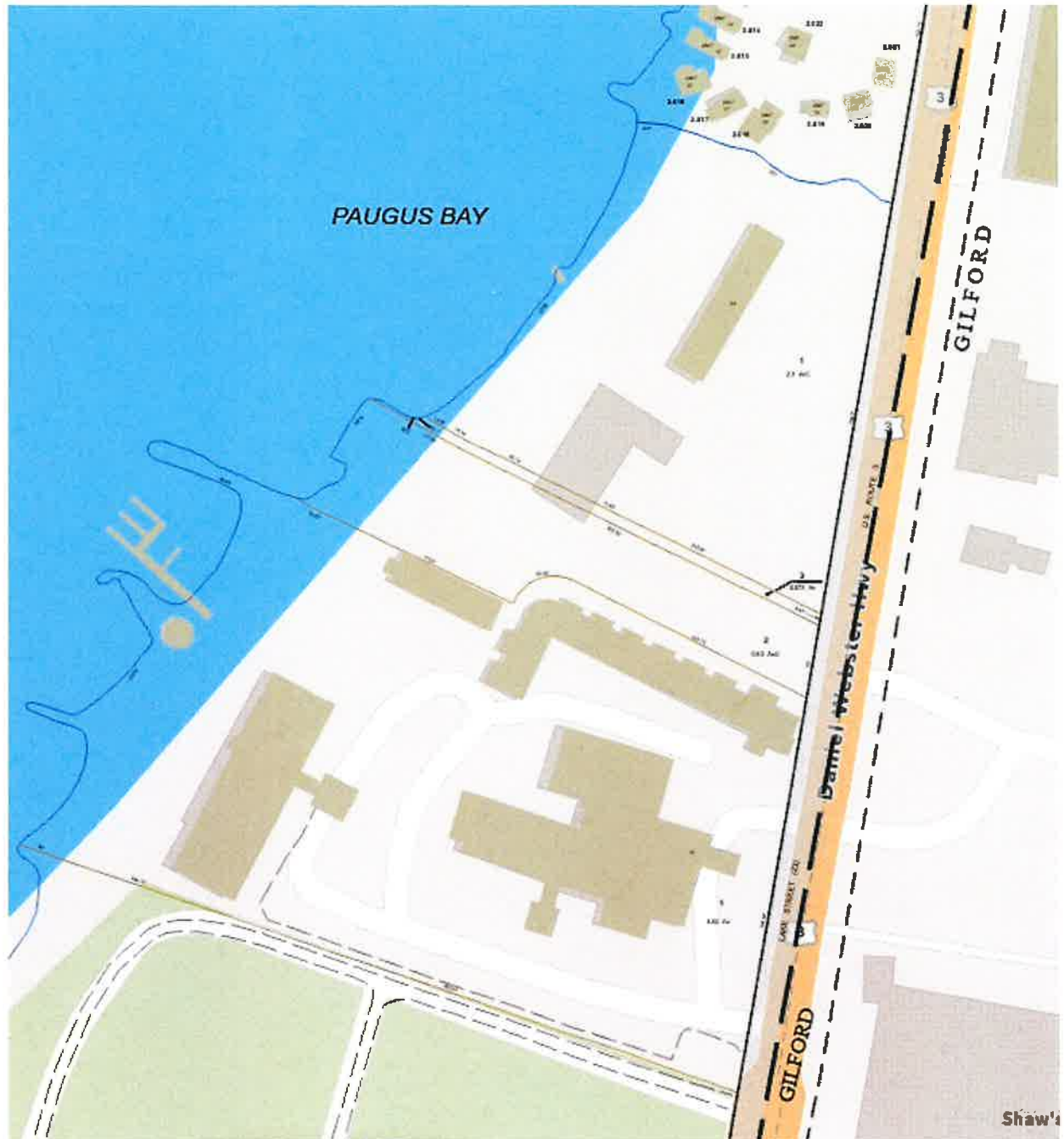
The abatement is represented by a Tax Rep who has also not provided any information, and no evidence of or even estimate of market value has been provided.

These properties are utilized together as a single economic unit, and in addition to the use as the Margate Hotel, the site is the location of a very significant wedding venue.

Additionally, from the perspective of the highest and best use of the property these lots total more than eight acres of land with approximately 850 feet of frontage on Paugus Bay of Lake Winnepesaukee. Most motel and resort properties have either been converted to condominium form of ownership or have been redeveloped into high-end lakefront residential units. Such a redevelopment occurred over the last few years about 1,000 feet south of Margate.

Recommendation

It is recommended that the total value of these six parcels of \$9,064,900 be sustained, and that no abatement should be granted.



Postmarked 2/28/25

000034 ✓
DB

FOR MUNICIPALITY USE ONLY:
Town File No.: <u>MAR 05 2025</u>
Taxpayer Name: <u>ASSESSOR'S OFFICE</u> <u>LACONIA, NH</u>

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Margate Motel Inc/Innvest Hotel Properties/Margate Inc.

Mailing Address: 76 Lake St, Laconia, NH 03246

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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): Ian McKinley, c/o Ryan, LLC

Mailing Address: 1 International Pl, 100 Oliver St, Boston, MA 02110

Telephone Nos.: (Home) _____ (Cell) 617.763.0419 (Work) 857.288.1973 (Email) Ian.McKinley@ryan.com

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.

	<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
34A	304-220-16 ✓	1301 Union Ave/Laconia		\$99,700
34B	303-23-3 ✓	Lake St/Laconia		\$7,700
34C	304-220-17 ✓	Union Ave/Laconia		\$376,400
34D	303-23-1 ✓	76 Lake St/Laconia		\$6,428,600
34E	283-23-1 ✓	94 Lake St/Laconia		\$1,534,200
34F	303-23-2 ✓	84 Lake St/Laconia		\$618,300

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.)

Overvaluation-The property is assessed at a value greater than the fair market value.

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# _____ Appeal Year Market Value \$ _____

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

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

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
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2-25-25

(Signature)

JOHN C. PARISI
(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 641:3:

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: 2/27/25  Ian McKinley
(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				1501 LACONIA, NH VISION								
INNVEST HOTEL PROPERTIES INC 76 LAKE ST LACONIA NH 03246				1 All Public						Description	Code	Appraised	Assessed									
										COM LAND	3900	99,700	99,700									
SUPPLEMENTAL DATA																						
Alt Prcl ID 59 220 23 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6				Assoc Pid#														
REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 304-220-16												Total 99,700 99,700										
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
INNVEST HOTEL PROPERTIES INC ANTICO LOUIS J/YOLANDA/CAROL & BROUILLARD PHILIP A		1921 0249		07-24-2003		U I				45,000		1A		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
		1105 0350		08-02-1989		U V				0				2024	3900	99,700	2023	3900	85,400	2022	3900	71,200
		1062 0595		07-01-1988		Q V				100,000		00										
														Total		99,700	Total		85,400	Total		71,200
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 Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 99,700 Special Land Value 0 Total Appraised Parcel Value 99,700 Valuation Method C Total Appraised Parcel Value 99,700										
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code														
0001				D																		
NOTES																						
BOUNDRY SURVEY 4/23/99																						
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result								
									07-14-1994	JM			19	NO CHG @ HEA								
									03-26-1993	99			99	MMC INFO								
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	3900	LAND-C MDL-0	UC			7,581 SF	5.48	1.00000	5	0.80	UNIO	3.000			1.0000	13.15 99,700						
Total Card Land Units						0.17	AC	Parcel Total Land Area						0.17	Total Land Value				99,700			

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:											
<div> <div>CONDO DATA</div> <div> <div>Parcel Id</div> <div></div> <div>C</div> <div>Owne</div> <div>0.0</div> </div> <div> <div>B</div> <div>S</div> </div> <div> <div>Adjust Type</div> <div>Code</div> <div>Description</div> <div>Factor%</div> </div> <div> <div>Condo Flr</div> <div></div> <div></div> <div></div> </div> <div> <div>Condo Unit</div> <div></div> <div></div> <div></div> </div> </div>											
COST / MARKET VALUATION											
Building Value New			0								
Year Built			0								
Effective Year Built			0								
Depreciation Code											
Remodel Rating											
Year Remodeled											
Depreciation %											
Functional Obsol			0								
External Obsol			0								
Trend Factor			1.000								
Condition											
Condition %			0								
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											
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					
Ttl Gross Liv / Lease Area		0	0	0		0					

No Sketch

Property Location LAKE ST
Vision ID 2293

Account # 3850

Map ID 303/ 23/ 3/ /

Bldg # 1

Bldg Name

Sec # 1 of 1

Card # 1 of 1

State Use 3920

Print Date 3/13/2025 1:54:08 PM

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION											
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246				1 All Public						Description	Code	Appraised	Assessed												
										COM LAND	3920	7,700	7,700												
SUPPLEMENTAL DATA																									
Alt Prcl ID 61 23 12 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-3										ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#															
										Total				7,700		7,700									
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)											
MARGATE MOTEL INC ANTICO MARY		0730 0081		12-08-1977		U		V		0		0		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed			
		0321 0063		06-06-1950						0		0		2024	3920	7,700	2023	3920	7,300	2022	3920	7,300			
														Total	7,700	Total	7,300	Total	7,300						
EXEMPTIONS				OTHER ASSESSMENTS																					
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor											
Total		0.00																							
ASSESSING NEIGHBORHOOD																									
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code				APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 7,700 Special Land Value 0 Total Appraised Parcel Value 7,700 Valuation Method C Total Appraised Parcel Value 7,700													
0001				D																					
NOTES																									
400X10=UNBUILDABLE VACANT LAND USE OF MARGATE ON GILFORD SIDE BY DEED *400X10=UNBLD,LAKE PAUGUS FRNTG																									
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result										
										10-24-2010	AS			42	HEARING REVIEW										
										07-14-1994	JM			18	CHG @ HEARIN										
										09-07-1990	99			99	MMC INFO										
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	3920	UNDEV-C	CR			3,000	SF	10.73	1.00000	5	0.10	COR	2.300	SIZE/SHAPE		1.0000	2.47	7,400							
1	3920	UNDEV-C	CR			8	FF	250.00	1.00000	0	0.10	50	1.700	SIZE/SHAPE		1.0000	42.5	300							
Total Card Land Units														0.07	AC	Parcel Total Land Area				0.07	Total Land Value				7,700

[illegible]

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION								
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246				1 All Public						Description	Code	Appraised	Assessed									
										COM LAND	3900	376,400	376,400									
SUPPLEMENTAL DATA																						
Alt Prcl ID 59 220 21 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 304-220-17										ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#												
										Total				376,400		376,400						
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
MARGATE MOTEL INC ANTICO MARY		0886 0182		10-31-1984		U		V		0		0		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
		0321 0063		06-06-1950										2024	3900	376,400	2023	3900	96,700	2022	3900	80,600
										Total		376,400		Total		96,700		Total		80,600		
EXEMPTIONS				OTHER ASSESSMENTS																		
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor								
Total		0.00																				
ASSESSING NEIGHBORHOOD																						
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code														
0001				D																		
NOTES																						
BOUNDRY SURVEY 4/23/99																						
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result					
												07-14-1994 09-10-1987	JM 99			19 99	NO CHG @ HEA MMC INFO					
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	3900	LAND-C MDL-0	UC			15,666 SF	3.20	1.00000	5	0.75	PB3	10.000					1.0000	24.03	376,400			
Total Card Land Units						0.36	AC	Parcel Total Land Area						0.36	Total Land Value						376,400	

[illegible]

Property Location 76 LAKE ST
Vision ID 2291

Account # 3846

Map ID 303/ 23/ 1/ /

Bldg # 1

Bldg Name
Sec # 1 of 1

Card # 1 of 5

State Use 3010
Print Date 3/13/2025 1:55:27 PM

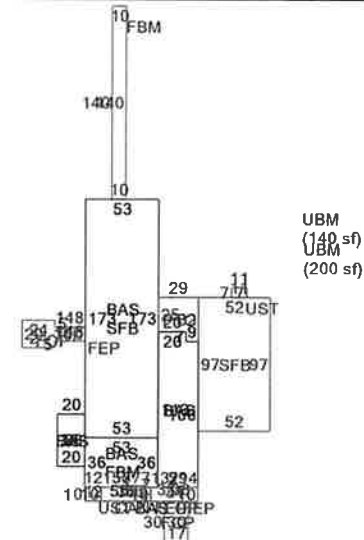
CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION								
		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed									
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246			2 Public Water			COMMERC.	3010	3,576,500	3,576,500									
						COM LAND	3010	2,729,500	2,729,500									
						COMMERC.	3010	122,600	122,600									
SUPPLEMENTAL DATA																		
Alt Prcl ID 61 23 4 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-1						ZONE 2 ZONE 2 % WARD WARD 6		Assoc Pid#										
						Total		6,428,600	6,428,600									
RECORD OF OWNERSHIP			BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
MARGATE MOTEL INC ANTICO ANTONIO/MARY			0460	0175	02-16-1966	U	I	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
			0432	0375	05-20-1963			0	2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500	
										3010	2,729,500		3010	1,291,200		3010	1,184,300	
										3010	122,600		3010	121,300		3010	117,800	
								Total	6,428,600	Total	4,434,900	Total	4,258,600					
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description	Amount	Code	Description	Number	Amount										Comm Int	
									APPRAISED VALUE SUMMARY									
Total			0.00															
Nbhd				Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card)					3,362,200	
0001						D						Appraised Xf (B) Value (Bldg)					214,300	
												Appraised Ob (B) Value (Bldg)					122,600	
												Appraised Land Value (Bldg)					2,729,500	
												Special Land Value					0	
												Total Appraised Parcel Value					6,428,600	
												Valuation Method					C	
												Total Appraised Parcel Value					6,428,600	
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result			
2019-00017	02-05-2019	35	C-RENOVATE	1,200		100		ADD 6 WALLS FOR BEAUTY		05-08-2019	TB	B		15	PERMIT VISIT			
2017-00090	05-03-2017		NEW BIZ		04-23-2018	100	05-03-2017	CO ISSUED- NEW BUSINES		04-23-2018	BD	B		30	EXTERIOR INSPECTION			
2014-3320	12-03-2014		WETLANDS		08-26-2015	100		REPAIR DOCKS		09-28-2016	TB			25	REVIEWED			
DES	04-01-2011		WETLANDS			100		PATIO & ETC		08-27-2015	DD			15	PERMIT VISIT			
										10-24-2010	AS			42	HEARING REVIEW			
										06-16-2010	JW			32	COM FIELD REVIEW			
										06-27-2006	RC	01	1	14	INSPECTED			
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value		
1	3010	MOTELS MDL-9	CR			209,959	SF	1.30	1.00000	5	1.00	PB3	10.000		0	13		
1	3010	MOTELS MDL-9	CR			855	FF	0.00	1.00000	0	1.00	50	1.700	BEACH FRONT	0	0		
Total Card Land Units						4.82	AC	Parcel Total Land Area: 4.82						Total Land Value				2,729,500

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	39	Motel
Model	94	Commercial
Grade	04	Average +10
Stories:	1	
Occupancy	3.00	
Exterior Wall 1	19	Brick Veneer
Exterior Wall 2	15	Concr/Cinder
Roof Structure	01	Flat
Roof Cover	04	Tar & Gravel
Interior Wall 1	01	Minim/Masonry
Interior Wall 2	05	Drywall/Sheet
Interior Floor 1	14	Carpet
Interior Floor 2		
Heating Fuel	03	Gas
Heating Type	04	Forced Air-Duc
AC Type	03	Central
Bldg Use	3010	MOTELS MDL-94
Total Rooms		
Total Bedrms	00	
Total Baths	7.5	
Heat/AC	01	HEAT/AC PKGS
Frame Type	03	MASONRY
Baths/Plumbing	02	AVERAGE
Ceiling/Wall	06	CEIL & WALLS
Rooms/Prtns	02	AVERAGE
Wall Height	10.00	
% Comn Wall	0.00	
1st Floor Use:	3010	

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
MIXED USE		
Code	Description	Percentage
3010	MOTELS MDL-94	100
		0
		0
COST / MARKET VALUATION		
RCN		2,206,401
Year Built		1966
Effective Year Built		1989
Depreciation Code		GD
Remodel Rating		
Year Remodeled		
Depreciation %		35
Functional Obsol		
External Obsol		
Trend Factor		1.000
Condition		
Condition %		
Percent Good		65
RCNLD		1,434,200
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	% Good	Grade	Grade Adj	Appr. Value
CLR1	COOLER	B	49	86.00	1986			65.00		0	2,700
CLR1	COOLER	B	63	86.00	1986			65.00		0	3,500
SPL1	POOL-INGR C	L	1,500	38.00	1965	A		50		0	28,500
SNA	SAUNA	B	1	3600.00	1986			65.00		0	2,300
MEZ3	W/PARTITIONS	B	1,056	39.00	1986			65.00		0	26,800
CLR2	FREEZER TEM	B	63	110.00	1986			65.00		0	4,500
WHL	WHIRLPOOL	B	1	3400.00	1986			65.00		0	2,200
MEZ2	FINISHED	B	726	22.00	1986			65.00		0	10,400
FPL1	FIREPLACE B	B	1	3100.00	1986			65.00		0	2,000
LT1	LIGHTS-IN W/P	L	11	1800.00	1980	A		50		0	9,900

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	15,086	15,086	15,086	87.07	1,313,463
CAN	Canopy	0	290	29	8.71	2,525
FBM	Basement, Finished	0	3,308	1,158	30.48	100,821
FCP	Carport	0	510	102	17.41	8,881
FEP	Porch, Enclosed, Finished	0	136	95	60.82	8,271
FOP	Porch, Open, Finished	0	939	188	17.43	16,368
PTO	Patio	0	788	39	4.31	3,396
SFB	Base, Semi-Finished	0	14,213	8,528	52.24	742,490
UBM	Basement, Unfinished	0	340	68	17.41	5,920
UST	Utility, Storage, Unfinished	0	197	49	21.66	4,266
Ttl Gross Liv / Lease Area		15,086	35,807	25,342		2,206,401



CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION							
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246		1 Level		3 Public Sewer		1 Paved		5 Heavy		Description	Code	Appraised	Assessed								
				2 Public Water						COMMERC.	3010	3,576,500	3,576,500								
										COM LAND	3010	2,729,500	2,729,500								
										COMMERC.	3010	122,600	122,600								
		SUPPLEMENTAL DATA										Total		6,428,600	6,428,600						
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)										
											Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
											2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500		
												3010	2,729,500		3010	1,291,200		3010	1,184,300		
												3010	122,600		3010	121,300		3010	117,800		
											Total		6,428,600	Total		4,434,900	Total		4,258,600		
EXEMPTIONS				OTHER ASSESSMENTS																	
Year	Code	Description		Amount		Code	Description		Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor									
Total																					
ASSESSING NEIGHBORHOOD																					
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code										
0001					D																
NOTES																					
BUILDING PERMIT RECORD																					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments													
LAND LINE VALUATION SECTION																					
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme		Adj Unit Pric	Land Value				
Total Card Land Units														Parcel Total Land Area:				Total Land Value		2,729,500	

[illegible]

State Use 3010
Print Date 3/13/2025 1:55:29 PM

[illegible]A black and white photograph showing a building with a brick lower section and a stucco upper section. A large, dark tree stands in front of the building. To the right, a parking lot contains several cars, including a dark SUV and a light-colored sedan. The sky is overcast.

Property Location 76 LAKE ST
Vision ID 2291

Account # 3846

Map ID 303/ 23/ 1/ /

Bldg # 3

Bldg Name
Sec # 1 of 1

Card # 4 of 5

State Use 3010
Print Date 3/13/2025 1:55:30 PM

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT						1501 LACONIA, NH VISION							
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed										
			2 Public Water			COMMERC.	3010	3,576,500	3,576,500										
		SUPPLEMENTAL DATA				COM LAND	3010	2,729,500	2,729,500										
		Alt Prcl ID 61 23 4 OWNOCC Y	ZONE 2 ZONE 2 % WARD WARD 6			COMMERC. <th>3010</th> <th>122,600</th> <th>122,600</th> <td colspan="2"></td>	3010	122,600	122,600										
		REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-1	Assoc Pid#			Total		6,428,600	6,428,600										
RECORD OF OWNERSHIP			BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
MARGATE MOTEL INC ANTICO ANTONIO/MARY			0460	0175	02-16-1966	U	I	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
			0432	0375	05-20-1963			0	2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500		
										3010	2,729,500		3010	1,291,200		3010	1,184,300		
										3010	122,600		3010	121,300		3010	117,800		
			Total						Total		6,428,600	Total		4,434,900	Total		4,258,600		
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description	Amount	Code	Description	Number	Amount											Comm Int	
									APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 3,362,200 Appraised Xf (B) Value (Bldg) 214,300 Appraised Ob (B) Value (Bldg) 122,600 Appraised Land Value (Bldg) 2,729,500 Special Land Value 0 Total Appraised Parcel Value 6,428,600 Valuation Method C Total Appraised Parcel Value 6,428,600										
Total			0.00																
ASSESSING NEIGHBORHOOD																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code											
0001				D															
NOTES																			
UNITS 27-33 (7 ROOMS) WALL UNIT ZONE LINE HEAT & AC 1/2 BATH IN UBM																			
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY									
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result				
LAND LINE VALUATION SECTION																			
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value			
3	301I	MOTELS MDL-9	CR			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0			
Total Card Land Units						0.00	AC	Parcel Total Land Area: 4.82						Total Land Value 2,729,500					

13
9 FOP 9

5

10

UAT
BAS
UBM

10

23

88

UAT
BAS

88

5

23

Property Location 76 LAKE ST
Vision ID 2291

Account # 3846

Map ID 303/ 23/ 1/ /

Bldg # 4

Bldg Name
Sec # 1 of 1

Card # 5 of 5

State Use 3010
Print Date 3/13/2025 1:55:31 PM

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION								
MARGATE MOTEL INC % MARY ANTICO 76 LAKE ST LACONIA NH 03246		1 Level		3 Public Sewer		1 Paved		5 Heavy		Description	Code	Appraised	Assessed									
				2 Public Water						COMMERC.	3010	3,576,500	3,576,500									
										COM LAND	3010	2,729,500	2,729,500									
										COMMERC.	3010	122,600	122,600									
		SUPPLEMENTAL DATA																				
		Alt Prcl ID 61 23 4 OWNOCC Y				ZONE 2 ZONE 2 % WARD WARD 6																
		REVIEW ZONE 1 CR ZONE 1 % 100																				
		GIS ID 303-23-1				Assoc Pid#																
										Total 6,428,600				6,428,600								
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
MARGATE MOTEL INC ANTICO ANTONIO/MARY		0460 0175		02-16-1966		U		I		0				Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
		0432 0375		05-20-1963						0				2024	3010	3,576,500	2023	3010	3,022,400	2022	3010	2,956,500
															3010	2,729,500		3010	1,291,200		3010	1,184,300
															3010	122,600		3010	121,300		3010	117,800
														Total 6,428,600		Total 4,434,900		Total 4,258,600				
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		Cyclical Group		TIF District		ID Code														
0001				D																		
NOTES																						
UNITS 301-314,401-429 NO A/C HALLS																						
501-527																						
OB2=OUTSIDE BAY GAZEBO=																						
PLASTIC ROOF																						
FHS=FUNCTION. ROOM=FPL																						
HERE																						
BUILDING PERMIT RECORD																						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result								
LAND LINE VALUATION SECTION																						
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value						
4	301I	MOTELS MDL-9	CR			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0						
Total Card Land Units 0.00 AC															Parcel Total Land Area: 4.82		Total Land Value 2,729,500					

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	39	Motel			
Model	94	Commercial			
Grade	03	Average			
Stories:	2.5				
Occupancy	63.00				
Exterior Wall 1	19	Brick Veneer			
Exterior Wall 2					
RooF Structure	03	Gable/Hip			
RooF Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2					
Heating Fuel	04	Electric			
Heating Type	03	Hot Air-no Duc			
AC Type	03	Central			
Bldg Use	301I	MOTELS MDL-96			
Total Rooms					
Total Bedrms	09				
Total Baths	9				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	03	MASONRY			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	8.00				
% Conn Wall	0.00				
1st Floor Use:	301I				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
SHD1	SHED FRAME	L	32	12.00	1980	A	50		0	200
FOP	COVERED PO	L	514	26.00	1980	G	75		0	10,000
DCK1	DOCKS-RES T	L	1,267	35.00	1980	A	50		0	22,200
ELV2	ELEV PASSEN	B	3	60000.00	1993		67.00		0	120,600
WDK	WOOD DECK	L	882	17.00	1980	A	50		0	7,500
FPL1	FIREPLACE B	B	1	3100.00	1993		67.00		0	2,100
SPR3	DRY	B	1,536	3.50	1993		67.00		0	3,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	11,048	11,048	11,048	65.34	721,876
FBM	Basement, Finished	0	3,096	1,084	22.88	70,829
FCP	Carport	0	756	151	13.05	9,866
FEP	Porch, Enclosed, Finished	0	66	46	45.54	3,006
FHS	Half Story, Finished	3,016	6,032	3,016	32.67	197,065
FOP	Porch, Open, Finished	0	260	52	13.07	3,398
FUS	Upper Story, Finished	10,979	10,979	10,979	65.34	717,368
SFB	Base, Semi-Finished	0	6,494	3,896	39.20	254,565
UBM	Basement, Unfinished	0	1,488	298	13.09	19,471
Ttl Gross Liv / Lease Area		25,043	40,219	30,570		1,997,444

<div> <div>44</div> <div>FUS</div> <div>BAS</div> <div>SFB</div> <div>44</div> </div> <div>34</div>		<div> <div>104</div> <div>FHS</div> <div>FUS</div> <div>BAS</div> <div>SFB</div> <div>104</div> </div> <div>34</div>		<div> <div>43</div> <div>FUS</div> <div>BAS</div> <div>SFB</div> <div>43</div> </div> <div>34</div>	
<div> <div>44</div> <div>FUS</div> <div>BAS</div> <div>UBM</div> <div>44</div> </div> <div>24</div>		<div> <div>18</div> <div>FHS</div> <div>FUS</div> <div>BAS</div> <div>UBM</div> <div>18</div> </div> <div>24</div>		<div> <div>43</div> <div>FUS</div> <div>BAS</div> <div>UBM</div> <div>43</div> </div> <div>24</div>	
<div> <div>FUS</div> <div>FOP</div> <div>UBM</div> </div> <div>15</div>		<div> <div>FUS</div> </div> <div>24</div>		<div> <div>FUS</div> <div>FOP</div> <div>FBM</div> </div> <div>35</div>	



CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT								1501 LACONIA, NH VISION					
MARGATE, INC 76 LAKE ST LACONIA NH 03246		1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised		Assessed									
				2	Public Water					COMMERC.	3010	211,200		211,200									
										COM LAND	3010	1,302,400		1,302,400									
										COMMERC.	3010	20,600		20,600									
		SUPPLEMENTAL DATA																					
		Alt Prcd ID 61 23 14 OWNOCC Y				ZONE 2 ZONE 2 % WARD WARD 6																	
		REVIEW ZONE 1 CR ZONE 1 % 100																					
		GIS ID 283-23-1				Assoc Pid#																	
										Total		1,534,200		1,534,200									
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
MARGATE, INC GILFORD ASSOCIATES MONACO BEACH JACQUES MAURICE C/COLETTE				1526	0658	04-27-1999	U	I	838,000		1		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
				1526	0656	04-27-1999	Q	I	838,000		00	2024	3010	211,200	2023	3010	176,400	2022	3010	169,400			
				0689	0386	10-28-1976	U	I	0				3010	1,302,400		3010	415,200		3010	394,700			
					0	10-28-1976			0				3010	20,600		3010	13,600		3010	13,400			
												Total		1,534,200		Total		605,200		Total		577,500	
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												APPAISED VALUE SUMMARY											
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code															
0001				B																			
NOTES												Appraised Bldg. Value (Card) 211,200											
16 UNITS THIS BUILDING SEASONAL DOCK/PAUGUS FF & AREA PER TAX MAP												Appraised Xf (B) Value (Bldg) 0											
												Appraised Ob (B) Value (Bldg) 20,600											
												Appraised Land Value (Bldg) 1,302,400											
												Special Land Value 0											
												Total Appraised Parcel Value 1,534,200											
												Valuation Method C											
												Total Appraised Parcel Value 1,534,200											
BUILDING PERMIT RECORD												VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result						
521-03	10-15-2003	22	DEMOLISHED	1,700	01-28-2004	100		DEMO 13 BDLG VOIDED BY				01-17-2024	PS	CY		02	MEASURED						
128-96	05-22-1996	MN	MANUAL		100								09-28-2016	TB			25	REVIEWED					
												06-16-2010	JW			32	COM FIELD REVIEW						
												05-13-2008	DD			29	DRIVE BY REVIEW						
												03-15-2005	TB			29	DRIVE BY REVIEW						
												01-28-2004	TS			15	PERMIT VISIT						
												06-13-2003	TS			02	MEASURED						
LAND LINE VALUATION SECTION																							
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes		Location Adjustme		Adj Unit Pric	Land Value					
1	301I	MOTELS MDL-9				100,188	SF	1.30	1.00000	5	1.00	PB3	10.000			0	13	1,302,400					
1	3010	MOTELS MDL-9				329	FF	0.00	1.00000	0	1.00	50	1.700			0	0	0					
Total Card Land Units						2.30	AC	Parcel Total Land Area: 2.30						Total Land Value						1,302,400			

Property Location 94 LAKE ST
Vision ID 2294

Account # 4098

Map ID 283/ 23/ 1/ /

Bldg # 1

Bldg Name
Sec # 1 of 1

Card # 1 of 1

State Use 3010
Print Date 3/13/2025 1:56:09 PM

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	39	Motel			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	2				
Occupancy	16.00				
Exterior Wall 1	15	Concr/Cinder			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2					
Heating Fuel	04	Electric			
Heating Type	03	Hot Air-no Duc			
AC Type	01	None			
Bldg Use	3011	MOTELS MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	9				
Heat/AC	00	NONE			
Frame Type	03	MASONRY			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	8.00				
% Comn Wall	0.00				
1st Floor Use:	3011				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
WDK	WOOD DECK	L	84	17.00	1988	G	75		0	1,100
PAV1	PAVING-ASPH	L	20,000	2.50	1959	F	25		0	12,500
FN6	W/O TOP RL-4'	L	398	8.00		A	50		0	1,600
BTH2	W/PLUMBING	L	171	29.00		VG	90		0	4,500
SHD1	SHED FRAME	L	96	12.00		G	75		0	900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,556	2,556	2,556	56.85	145,316
FOP	Porch, Open, Finished	0	2,840	568	11.37	32,293
FUS	Upper Story, Finished	2,556	2,556	2,556	56.85	145,316
UBM	Basement, Unfinished	0	2,556	511	11.37	29,052
Ttl Gross Liv / Lease Area		5,112	10,508	6,191		351,977

5 FOP (x2)	142	5
FUS	142	
18 BAS		18
UBM	142	
5 FOP (x2)	142	5



Property Location 84 LAKE ST
Vision ID 2292

Account # 3160

Map ID 303/ 23/ 2/ /

Bldg # 1

Bldg Name

Sec # 1 of 1

Card # 1 of 1

State Use 3010

Print Date 3/13/2025 1:56:47 PM

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION									
MARGATE, INC 76 LAKE ST LACONIA NH 03246				1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised	Assessed										
						2	Public Water					COM LAND	3010	584,700	584,700										
										COMMERC.	3010	33,600	33,600												
SUPPLEMENTAL DATA												Total				618,300		618,300							
Alt Prcl ID 61 23 10 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 303-23-2				ZONE 2 ZONE 2 % WARD WARD 6 Assoc Pid#																					
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
MARGATE, INC GILFORD ASSOCIATES LMTD P KELLEY CURRAN P TRUST KELLEY CURRAN P/HELEN T KELLEY CURRAN P/HELEN T				1526	0660	04-27-1999	U	I			395,000	1	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed				
				1525	0033	04-16-1999	Q	I			395,000	00	2024	3010	584,700	2023	3010	204,300	2022	3010	192,300				
				1096	0087	05-12-1989	Q	I			4,000	00		3010	33,600		3010	33,600		3010	33,600				
				0		05-12-1989	Q	V			4,000	00													
				1096	0087	05-01-1989	Q	I			4,000	00													
				Total								Total		618,300		Total		237,900		Total		225,900			
EXEMPTIONS				OTHER ASSESSMENTS																					
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor											
Total				0.00																					
ASSESSING NEIGHBORHOOD																									
Nbhd		Nbhd Name				Cyclical Group				TIF District				ID Code											
0001						D																			
NOTES																									
VACANT LAND LAND AREA+FF PER TAX MAP																									
WATERFRONT																									
WETLANDS PERMIT - PATIO 2013																									
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments						Date	Id	Type	Is	Cd	Purpost/Result						
520-03	10-15-2003	22	DEMOLISHED		01-28-2004	100		DEMO ALL BDLG						08-01-2013	DD			15	PERMIT VISIT						
														10-24-2010	AS			42	HEARING REVIEW						
														05-12-2009	DD			29	DRIVE BY REVIEW						
														04-04-2008	DD			29	DRIVE BY REVIEW						
														06-27-2006	RC			25	REVIEWED						
														03-15-2005	TB			29	DRIVE BY REVIEW						
														01-28-2004	TS			15	PERMIT VISIT						
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	301V	MOTELS MDL-0	CR			36,155	SF	1.62	1.00000	5	1.00	PB3	10.000	SIZE/SHAPE			1.0000	16.17	584,700						
1	3010	MOTELS MDL-9	CR			137	FF	0.00	1.00000	0	0.70	50	1.700	SIZE/SHAPE			0.0000	0	0						
Total Card Land Units						0.83		AC		Parcel Total Land Area						0.83		Total Land Value						584,700	

2024 ABATEMENT REQUEST – Staff Notes

Map 21-253-13, Thomas J. Pappas

The property owner filed an application for abatement for 2024 for a year-round camp located at 520 Leighton Ave N. The lot is .73 acres in size and has 190 feet of frontage on Lake Winnisquam.

The taxpayer cites as the rationale for the abatement the recent sale of the subject property. The property was purchased on September 25, 2024, for a recorded consideration of \$1,100,000. The taxpayer claims that the property was marketed by a broker, and that the sale represents an “arms-length” sale. In researching the sale on the Multiple Listing Service, it was discovered that the property was not listed on MLS, rather it was an intra-agency sale, with the listing and selling broker listed as the same person. It was also reported to MLS the day after the closing and was reported as being on the market for 0 days. Additionally, the sale was an estate sale which is not indicative of an arms-length sale, as the motivation of the seller is not typical.

If the property had been typically exposed to the market it might have been some indication of market value. The information collected from MLS indicates that the property was never widely exposed to the open market, and that the buyer may have been aware of the property availability directly from the broker or other source.

A feature of significant value is present on the property, and that is an existing boathouse. Boathouses are now only allowed to be installed under very strict regulations. The cost to merely receive permits for the construction of a boathouse are very high.

It is recommended that the value of \$1,448,300 be sustained, and that no abatement should be granted.

State Use 1013
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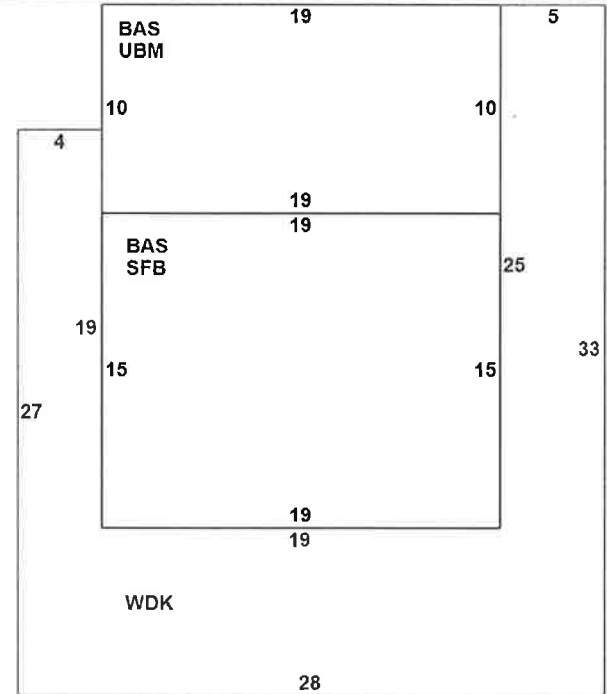
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CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	37	Camp Year Rnd			
Model:	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	06	Board & Batten			
Exterior Wall 2	25	Vinyl Siding			
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	06	Cust Wd Panel			
Interior Wall 2					
Interior Flr 1	12	Hardwood			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	01	None			
Total Bedrooms	01	1 Bedroom			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	4	4 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id		C	Owne	0.0
		B	S	
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				
COST / MARKET VALUATION				
Building Value New			119,180	
Year Built			1968	
Effective Year Built			1999	
Depreciation Code			AV	
Remodel Rating				
Year Remodeled				
Depreciation %			25	
Functional Obsol			5	
External Obsol			0	
Trend Factor			1.000	
Condition			NC	
Condition %			0	
Percent Good			70	
RCNLD			83,400	
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
BHS1	BOAT HSE AV	L	280	88.00	1968	A	50		0	12,300
SHD1	SHED FRAME	L	250	12.00	1968	F	25		0	800
SHD1	SHED FRAME	L	64	12.00	1968	F	25		0	200
SHD1	SHED FRAME	L	32	12.00	1968	F	25		0	100
FPL1	FIREPLACE B	B	1	3100.00	1994		70.0		0	2,200
DCK1	DOCKS-RES	L	35	35.00		F	25		0	300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	475	475	475	156.71	74,438
SFB	Base, Semi-Finished	0	285	171	94.03	26,798
UBM	Basement, Unfinished	0	190	38	31.34	5,955
WDK	Deck, Wood	0	425	43	15.86	6,739
Ttl Gross Liv / Lease Area		475	1,375	727		113,930



AB

2024 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

Date: February 27, 2025

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

Name: Thomas J. Pappas

Mailing Address: 12 Sweet Terrace
Nashua NH 03064
Telephone No: (Cell): 603-757-9845

Email address: tpappas@primer.com
(Home):

*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: 21 Block: 253 Lot: 13 Tax Account. #:

2024 Assessed Valuation: \$ 1,448,300

Property Location: 520 Leighton Avenue, Laconia, NH

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.

<u>Town Parcel ID#</u>	<u>Street Address</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.** 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.)

See Attached for Reasons for Abatement

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#	21/253/13	Appeal Year Market Value \$	1,100,000
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).

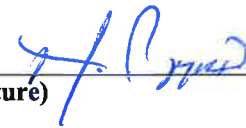
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
21/253/14	522 Leighton Ave			21,101,600	
21/253/15	536 Leighton Ave			21,145,300	

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: February 27, 2025

X _____
(Signature) 

X _____
(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: _____

SECTION E

The property at 520 Leighton Avenue was listed for sale by Roche Realty (the "Property"). The Property was purchased on September 23, 2024, for the fair market value of \$1,100,000. The buyer and seller did not know each other. The seller was represented by an experienced real estate agent. This arm's length sale of the Property that was listed for sale is the best indication of the Property's fair market value.

The Property consists of .74 acres, with a small house with 760 feet of living space, 190 feet of storage, and 425 feet of decking. It also has a small boathouse with 280 feet. The Property has 290 feet of water frontage, but 90 plus feet are on a small shallow cove and only approximately 200 feet are on the lake.

The property next door at 522 Leighton Avenue consists of .49 acres with a house of similar size and a screen porch. This property has 200 feet of water frontage on the lake. It is assessed at \$1,101,500.

The property next to 522 Leighton Avenue located at 536 Leighton Avenue consists of .48 acres with a house containing 1,728 feet of living area and an unfinished basement of 864 feet, and a porch and a deck. This property has 200 feet of water frontage on the lake. It is assessed at \$1,195,300.

Comparing these 3 properties, the Property and 522 Leighton Avenue have the same water frontage on the lake and are of a similar size. The property at 536 Leighton Avenue is a substantially larger house with the same water frontage on the lake.

Based upon the recent sale of 520 Leighton Avenue and the assessments of the two neighboring properties, the Property's equalized assessment exceeds the Property's market value. The Property should be assessed at \$1,110,000.