

CITY OF LACONIA  
BOARD OF ASSESSORS  
Thursday, June 19, 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. 827 N Main St. LLC, 413-142-32

Documents:

[827 N MAIN.PDF](#)

9.II. Grzybowski, William & Kathryn, 211-248-16.007

Documents:

[GRZYBOWSKI.PDF](#)

9.III. Integrity Realty Inc., 480-160-1

Documents:

[INTEGRITY.PDF](#)

9.IV. Clearview Realty Ventures LLC, 367-495-6

Documents:

[CLEARVIEW.PDF](#)

9.V. Zayka Nicholas Revocable Trust, 169-270-11

Documents:

[ZAYKA.PDF](#)

9.VI. New Hampshire Ball Bearings Inc, 376-324-3

Documents:

[NH BALL.PDF](#)

9.VII. Baron Kim Rev Trust Of 1995, 383-325-2

Documents:

[BARON.PDF](#)

9.VIII. Kebaron Realty LLC, 383-325-1

Documents:

[BARON.PDF](#)

9.IX. Everett, Scott A. Living Trust, 300-178-12.001 & 12.002

Documents:

[EVERETT.PDF](#)

9.X. Carey, John Michael Rev Trust 2005, 170-40-4

Documents:

[CAREY.PDF](#)

9.X.i. Carey, John Michael Rev Trust 2005, 170-40-5

Documents:

[CAREY.PDF](#)

9.X.ii. Boulia Gorrell Lumber Co., 441-74-23

Documents:

[BOUILLA.PDF](#)

9.X.iii. Brasley Christina & Sean, 411-114-48

Documents:

[BRASLEY.PDF](#)

9.XI. Dalleva Domenic & Hurley Lafauci Lisa, 283-23-2.010

Documents:

[DALLEVA.PDF](#)

9.XII. Ott, Cynthia & James, 228-348-10.004

Documents:

[OTT.PDF](#)

9.XII.i. Drescher David & Jodi, 125-478-5.25

Documents:

[DRESHER.PDF](#)

9.XII.ii. Tardif, Alan & Ann, 164-72-5.003

Documents:

[TARDIF.PDF](#)

9.XII.iii. NHH 376-394 Union Ave LLC

Documents:

[NHH.PDF](#)

10. NON-PUBLIC SESSION

11. OTHER

11.I. Land Use Change Tax

11.II. Supplemental Real Estate Tax Warrant

11.III. 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.**

**2024 ABATEMENT REQUEST – Staff Notes**

**Map 413 Block 142 Lot 32– 827 N Main St LLC**

**Total assessed value 2024: \$1,400,800; Building value: \$1,263,000**

The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building at 827 Main St on 11/27/2024 causing extensive damage to the building which has not been mitigated yet and is still to be removed and constructed to its pre-fire status.

This building has not been occupiable since the date of the fire, rendering it unable to be used for its intended use. The property owner has not begun the process of rebuilding so will not have a replacement on 4/1/2025. The building was unavailable for use for 125 days in the tax year. The 2024 total assessed building value is \$1,263,000 all being attributable to the damaged area. The building value for the 125 days not available for use would be \$432,534 ( $1,263,000/365*125$ ).

Therefore, the total assessed value for 2024 should be \$968,266 after the proration is applied resulting in an abatement of \$432,534 of assessed value.

<b>827 Main St</b>	
2024 Assessed Bldg value	\$1,263,000
Date of Fire	11/27/2024
Number of prorated days	125
Value per day	\$3,460.27
Value to be abated	\$432,534

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY

Prorated Assessment for Damaged Buildings - RSA 76:21

Fire Proration  
2025  
✓10

TAX YEAR 2024

RECEIVED  
MAR 03 2025

ASSESSOR'S OFFICE  
LAGONIA, NH

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

Name(s): 827 N. Main Street LLC - Charles Mahardy

Mailing Address: 720 Lafayette Rd Seabrook NH 03874

Telephone Number(s): (Home) \_\_\_\_\_ (Work) \_\_\_\_\_ (Cell) 1978 423 0113

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

Name(s): Sonya M Hittelfield

Mailing Address: 720 Lafayette Rd Seabrook NH 03874

Telephone Number(s): (Home) \_\_\_\_\_ (Work) \_\_\_\_\_ (Cell) 1978 423 0113

SECTION C. Property(ies) for which a Prorated Assessment is Sought

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

- 1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials in writing within 60 days of the event.
- 2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: 3539 Street Address/Town: 827 Main St Acct 9574

Tax Year Date: 04/01 Date of Event: 11/27/24 Total # of Days of Intended Use: \_\_\_\_\_ Assessment: \$ \_\_\_\_\_

Nature of Event: fire Extent of Damage (Describe): See attached & emailed the insurance binder

SECTION D. Certification by Party(ies) Applying

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641 the application has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: 2/20/25 Sonya M Hittelfield  
Signature

\_\_\_\_\_  
Signature

**SECTION E. 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 ch. 641:

- 1. All certifications in Section D 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: 2/25/25 Sonya M Pittlefield  
Signature

**SECTION F. Disposition of Application\* (For Use by Selectmen/Assessor)**

Request: DENIED  Revised Assessment: \$ \_\_\_\_\_ Date: \_\_\_\_\_

Request: GRANTED

Remarks:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

_____ Selectmen/Assessor	_____ Date	_____ Selectmen/Assessor	_____ Date
_____ Selectmen/Assessor	_____ Date	_____ Selectmen/Assessor	_____ Date

**2024 ABATEMENT REQUEST – Staff Notes**

**Map 211 Block 248 Lot 16.007– Grzybowski, William & Kathryn**

**Total assessed value 2024: \$685,700**

The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the condominium at 738 Weirs Bv #7 on 10/30/2024 causing damage to the interior wall and exterior utility closet; resulting in loss of electricity and heat for the remainder of the tax year.

This building has not been occupiable since the date of the fire, rendering it unable to be used for its intended use. The property owner has begun the process of rebuilding but will not have a replacement on 4/1/2025. The building was unavailable for use for 153 days in the tax year. The 2024 total assessed building value is \$667,700 all being attributable to the damaged area. The detached garage was not impacted by the fire and therefore has no adjustment for the proration. The building value for the 153 days not available for use would be \$279,885 ( $667,700/365*153$ ).

Therefore, the total assessed value for 2024 should be \$405,815 after the proration is applied resulting in an abatement of \$279,885 of assessed value.

<b>738 Weirs Bv #7</b>	
2024 Assessed Bldg value	\$667,700
Date of Fire	10/30/2024
Number of prorated days	153
Value per day	\$1,829.32
Value to be abated	\$279,885

RECEIVED

NOV 06 2024

ASSESSOR'S OFFICE  
LACONIA, NH

**TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY**  
**Prorated Assessment for Damaged Buildings - RSA 76:21**

TAX YEAR 2024

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

Name(s): William S. + KATHRYN J. GRZYBOWSKI

Mailing Address: 3 SARGENT ST BRIDGEWATER NJ 08807

Telephone Numbers: (Home) \_\_\_\_\_ (Work) 732-393-7337 (Cell) 908-581-6762

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Numbers: (Home) \_\_\_\_\_ (Work) \_\_\_\_\_ (Cell) \_\_\_\_\_

**SECTION C. Property(ies) for which a Prorated Assessment is Sought**

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of RSA 76:21, paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

- 1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials, in writing, within 60 days of the event.
- 2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: 211-248-16,007 Street Address/Town: 738 WEIRS BOULEVARD LACONIA NH 03246 <sup>UNIT 7</sup>

Tax Year Date: 04/01/24 Date of Event: 10/30/24 Total # of Days of Intended Use: \_\_\_\_\_ Assessment: \$ 673,300 (2023)

Nature of Event: FIRE Extent of Damage (Describe): DAMAGE TO INTERIOR WALL AND EXTERIOR UTILITY CLOSET. WE HAVE NO WATER OR HEAT AT THIS TIME

**SECTION D. Certification by Party(ies) Applying**

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641, the applicant has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: 11/01/2024

William S. Grzybowski  
Signature  
Kathryn J. Grzybowski  
Signature

**TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY**  
**Prorated Assessment for Damaged Buildings - RSA 76:21**

**SECTION E. 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 ch. 641:

1. All certifications in Section D 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: \_\_\_\_\_

\_\_\_\_\_  
Signature

**SECTION F. Disposition of Application\* (For Use by Selectmen/Assessor)**

Request: GRANTED

Revised Assessment: \$ \_\_\_\_\_

Date: \_\_\_\_\_

Request: DENIED

Remarks

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\_\_\_\_\_  
Signature of Selectmen / Assessor

\_\_\_\_\_  
Date

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 480 Block 160 Lot 1 – Integrity Realty Inc.**

The property is a 40-unit apartment building located on 8.40 acres of land at 380 Mile Hill Road.

Upon review of information provided by the owner in the abatement request and after reviewing details and adjustments made after a prior inspection of the interior and exterior of the property, I have determined that the factors affecting the value of the property that have been understood and adjusted for in the valuation of the property.

The site of land has some topography challenges and ground water issues that affect the buildings and parking areas. An adjustment of .90 has been applied to the primary site line to adjust for this negative attribute.

The overall condition of the property had been rated as average (or typical for its age). Upon inspection it was determined that the better description of the condition is Fair. A functional deduction of -10% for the layout and design, and an economic deduction of -10% for the scattered location of the buildings and poor site layout have all combined for a total depreciation of 58%.

The local assessed value for 2024 was \$3,360,000. Given the fact that the condition of the property is less than typical, and the land has some continuing negative attributes, but that these attributes are properly adjusted for, no abatement of value is recommended.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501  LACONIA, NH  <b>VISION</b>	
INTEGRITY REALTY INC  90 WOODCHESTER DR  NEWTON MA 02467		4 Rolling	5 Well	1 Paved	2 Light	Description	Code	Appraised		Assessed
		3 Public Sewer				RESIDENTL	1120	2,504,200		2,504,200
		<b>SUPPLEMENTAL DATA</b>				RES LAND	1120	815,400		815,400
Alt Prcl ID 3 160 2A OWNOC N  REVIEW ZONE 1 RA ZONE 1 % 50  GIS ID 480-160-1				ZONE 2 RS ZONE 2 % 50 WARD WARD 4  Assoc Pid#	RESIDENTL	1120	40,400	40,400		
<b>Total</b>								<b>3,360,000</b>	<b>3,360,000</b>	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
INTEGRITY REALTY INC	1241 0597	02-01-1993	U	I	500,000	1	2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800	
FLEET BANK OF MAINE	0	02-01-1993			0						1120	649,900		1120	716,700	
											1120	40,400		1120	40,400	
<b>Total</b>									<b>3,360,000</b>			<b>2,424,000</b>			<b>2,944,900</b>	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
<b>Total</b>			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,504,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	40,400
Appraised Land Value (Bldg)	815,400
Special Land Value	0
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>
Valuation Method	C
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>

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

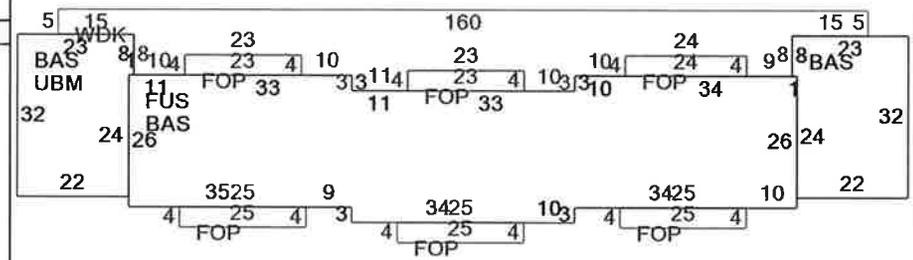
NOTES	
MOUNTAINVIEW UNITS 1-8	3-5/2/1 1/2
GREY IA/IF	2-5/3/1 1/2
WB+SP=FUNC	1-4/2/1 1/2
	2-4/2/1
STREAM AT REAR OF LOT	LAND AREA PER TAX MAP

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

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
07-14-2020	SH			25	REVIEWED
04-17-2018	DD			14	INSPECTED
06-16-2010	JW			32	COM FIELD REVIEW
05-28-2009	DD			14	INSPECTED
03-01-2004	EE			15	PERMIT VISIT
06-25-2003	TS			14	INSPECTED
05-05-1999	TS			03	MEAS & INSPC

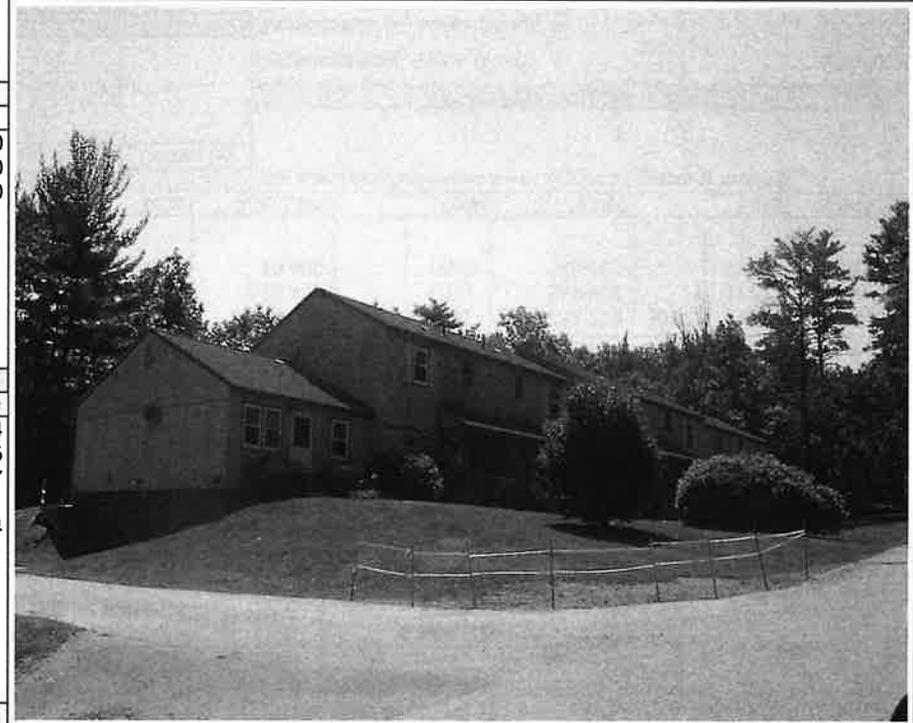
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
1	1120	APT OVER 8 C	RA			256,568 SF	2.30	1.00000	5	0.90	COM	1.500	topo		0	3.11	796,600
1	1120	APT OVER 8 C	RS			2.510 AC	5,000.00	1.00000	0	1.00	COM	1.500			0	7,500	18,800
<b>Total Card Land Units</b>						8.40 AC	<b>Parcel Total Land Area:</b>						8.40	<b>Total Land Value</b>			815,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	96	Apartment - TH			
Model	94	Commercial			
Grade	03	Average			
Stories:	2				
Occupancy	8.00				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2					
Heating Fuel	04	Electric			
Heating Type	07	Electr Basebrd			
AC Type	04	Unit/AC			
Bldg Use	1120	APT OVER 8 CG			
Total Rooms					
Total Bedrms	09				
Total Baths	11				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	8.00				
% Comn Wall	0.00				
1st Floor Use:	112C				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			1120	APT OVER 8 CG	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		1,198,661
			Year Built		1974
			Effective Year Built		1986
			Depreciation Code		FR
			Remodel Rating		
			Year Remodeled		
			Depreciation %		38
			Functional Obsol		10
			External Obsol		10
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		42
			RCNLD		503,400
			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	% Good	Grade	Grade Adj	Appr. Value
PAV1	PAVING-ASPH	L	60,000	2.50	1974	F	25		0	37,500
LT1	LIGHTS-IN W/P	L	3	1800.00	1974	A	50		0	2,700
SHD2	W/LIGHTS ETC	L	35	18.00	1974	F	25		0	200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,856	4,856	4,856	137.54	667,894
FOP	Porch, Open, Finished	0	580	116	27.51	15,955
FUS	Upper Story, Finished	3,432	3,432	3,432	137.54	472,037
UBM	Basement, Unfinished	0	712	142	27.43	19,531
WDK	Deck, Wood	0	1,692	169	13.74	23,244
Ttl Gross Liv / Lease Area		8,288	11,272	8,715		1,198,661



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501  LACONIA, NH  <b>VISION</b>	
INTEGRITY REALTY INC  90 WOODCHESTER DR  NEWTON MA 02467		4 Rolling	5 Well	1 Paved	2 Light	Description	Code	Appraised		Assessed
		3 Public Sewer				RESIDENTL	1120	2,504,200		2,504,200
						RES LAND	1120	815,400		815,400
<b>SUPPLEMENTAL DATA</b>						RESIDENTL	1120	40,400	40,400	
		Alt Prcl ID 3 160 2A OWNOCC N	ZONE 2 RS ZONE 2 % 50 WARD WARD 4							
		REVIEW ZONE 1 RA ZONE 1 % 50	Assoc Pid#							
		GIS ID 480-160-1								
						<b>Total</b>		<b>3,360,000</b>	<b>3,360,000</b>	

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	Year	Code	Assessed					
INTEGRITY REALTY INC		1241 0597	02-01-1993	U	I	500,000	1	2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800
FLEET BANK OF MAINE		0	02-01-1993			0			1120	815,400		1120	649,900		1120	716,700
									1120	40,400		1120	40,400		1120	40,400
						<b>Total</b>		<b>3,360,000</b>	<b>Total</b>		<b>2,424,000</b>	<b>Total</b>		<b>2,944,900</b>		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
<b>Total</b>			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,504,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	40,400
Appraised Land Value (Bldg)	815,400
Special Land Value	0
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>
Valuation Method	C
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>

NOTES	
MOUNTAINVIEW UNITS 9-16	2-4/2/1
WB+SP=FUNC	2-4/2/1 1/2
SOME DEFERRED MAIN	4-5/3/1 1/2
OB=SIDING+INT RUGS+	
PAINT/SOME EXT RENO 2003	
GREY IA/IF	

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				
2	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500			0	0				
<b>Total Card Land Units</b>														0.00 AC	<b>Parcel Total Land Area:</b>		8.40	<b>Total Land Value</b>		815,400



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501  LACONIA, NH  <b>VISION</b>																		
INTEGRITY REALTY INC  90 WOODCHESTER DR  NEWTON MA 02467	4	Rolling	5	Well	1	Paved	2	Light																			
			3	Public Sewer																							
	<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Appraised</th> <th>Assessed</th> </tr> </thead> <tbody> <tr> <td>RESIDENTL</td> <td>1120</td> <td>2,504,200</td> <td>2,504,200</td> </tr> <tr> <td>RES LAND</td> <td>1120</td> <td>815,400</td> <td>815,400</td> </tr> <tr> <td>RESIDENTL</td> <td>1120</td> <td>40,400</td> <td>40,400</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>3,360,000</b></td> <td><b>3,360,000</b></td> </tr> </tbody> </table>									Description	Code	Appraised	Assessed	RESIDENTL	1120	2,504,200	2,504,200	RES LAND	1120	815,400	815,400	RESIDENTL	1120	40,400	40,400	<b>Total</b>	
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SUPPLEMENTAL DATA																											
Alt Prcl ID 3 160 2A OWNOCC N				ZONE 2 RS ZONE 2 % 50 WARD WARD 4																							
REVIEW ZONE 1 RA ZONE 1 % 50 GIS ID 480-160-1				Assoc Pid#																							

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
INTEGRITY REALTY INC	1241 0597	02-01-1993	U	I	500,000	1	2024	1120	2,504,200	2023	1120	2022	1120	2,187,800		
FLEET BANK OF MAINE	0	02-01-1993			0								1120	716,700		
													1120	40,400		
<b>Total</b>								<b>3,360,000</b>	<b>Total</b>		<b>2,424,000</b>	<b>Total</b>		<b>2,944,900</b>		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
<b>Total</b>			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

NOTES	
MOUNTAINVIEW UNITS 17-24	2-4/2/1
WB+SP=FUNC	1-4/2/1 1/2
SOME DEFERRED MAIN	5-5/3/1 1/2
OB=SIDING+INT RUGS+	
PAINT/SOME EXT RENO 2003	
GREY IA/IF	

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,504,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	40,400
Appraised Land Value (Bldg)	815,400
Special Land Value	0
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>
Valuation Method	C
<b>Total Appraised Parcel Value</b>	<b>3,360,000</b>

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

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result

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	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500			0	0	
<b>Total Card Land Units</b>						0.00	AC	<b>Parcel Total Land Area:</b>						8.40	<b>Total Land Value</b>		815,400



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT							
INTEGRITY REALTY INC  90 WOODCHESTER DR  NEWTON MA 02467	4	Rolling	5	Well	1	Paved	2	Light	Description	Code	Appraised	Assessed	1501  LACONIA, NH  <b>VISION</b>
			3	Public Sewer					RESIDENTL	1120	2,504,200	2,504,200	
									RES LAND	1120	815,400	815,400	
<b>SUPPLEMENTAL DATA</b>									RESIDENTL	1120	40,400	40,400	
Alt Prcl ID 3 160 2A		OWNOCC N		ZONE 2 RS		ZONE 2 % 50		WARD WARD 4					
REVIEW		ZONE 1 RA		ZONE 1 % 50		GIS ID 480-160-1		Assoc Pid#					
										Total	3,360,000	3,360,000	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
INTEGRITY REALTY INC	1241 0597	02-01-1993	U	I	500,000	1	2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800	
FLEET BANK OF MAINE	0	02-01-1993			0						1120	649,900		1120	716,700	
											1120	40,400		1120	40,400	
								Total	3,360,000	Total	2,424,000	Total	2,944,900			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,504,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	40,400
Appraised Land Value (Bldg)	815,400
Special Land Value	0
Total Appraised Parcel Value	3,360,000
Valuation Method	C
Total Appraised Parcel Value	3,360,000

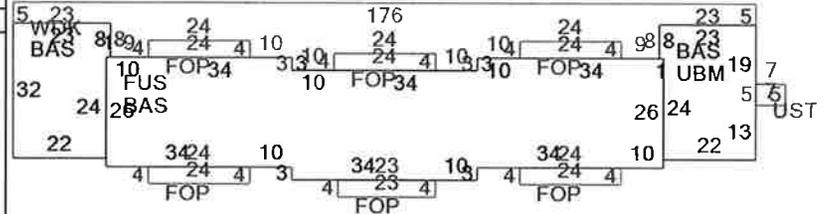
NOTES	
MOUNTAIN VIEW UNITS 25-32	1-5/3/1 1/2
WB+SP=FUNC	2-4/2/1
SOME DEFERRED MAIN	5-1/4/2/1 1/2
OB=SIDING+INT RUGS+	
PAINT/SOME EXT RENO 2003	
GREY IA/IF	

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

VISIT / CHANGE HISTORY					
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	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500			0	0					
Total Card Land Units															0.00	AC	Parcel Total Land Area: 8.40			Total Land Value	815,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	96	Apartment - TH			
Model	94	Commercial			
Grade	03	Average			
Stories:	2				
Occupancy	8.00				
Exterior Wall 1	13	Tex 111			
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	07	Electr Basebrd			
AC Type	04	Unit/AC			
Bldg Use	1120	APT OVER 8 CG			
Total Rooms					
Total Bedrms	09				
Total Baths	11				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	8.00				
% Comn Wall	0.00				
1st Floor Use:	112C				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			1120	APT OVER 8 CG	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		1,168,551
			Year Built		1974
			Effective Year Built		1986
			Depreciation Code		FR
			Remodel Rating		
			Year Remodeled		
			Depreciation %		38
			Functional Obsol		10
			External Obsol		10
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		42
			RCNLD		490,800
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		



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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,856	4,856	4,856	133.87	650,073
FOP	Porch, Open, Finished	0	572	114	26.68	15,261
FUS	Upper Story, Finished	3,432	3,432	3,432	133.87	459,442
UBM	Basement, Unfinished	0	712	142	26.70	19,010
UST	Utility, Storage, Unfinished	0	35	9	34.42	1,205
WDK	Deck, Wood	0	1,764	176	13.36	23,561
Ttl Gross Liv / Lease Area		8,288	11,371	8,729		1,168,552



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501  LACONIA, NH  <b>VISION</b>					
INTEGRITY REALTY INC  90 WOODCHESTER DR  NEWTON MA 02467	4	Rolling	5	Well	1	Paved	2	Light		Description	Code	Appraised	Assessed	
			3	Public Sewer						RESIDENTL	1120	2,504,200	2,504,200	
										RES LAND	1120	815,400	815,400	
SUPPLEMENTAL DATA									RESIDENTL	1120	40,400	40,400		
Alt Prcl ID 3 160 2A		OWNOCC N		ZONE 2 RS		ZONE 2 % 50		WARD WARD 4		Total			3,360,000	3,360,000
REVIEW		ZONE 1 RA		ZONE 1 % 50		GIS ID 480-160-1		Assoc Pid#						

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
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FLEET BANK OF MAINE	0	02-01-1993			0						1120	649,900		1120	716,700	
											1120	40,400		1120	40,400	
Total								3,360,000	Total		2,424,000	Total		2,944,900		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

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

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Appraised Ob (B) Value (Bldg)	40,400
Appraised Land Value (Bldg)	815,400
Special Land Value	0
Total Appraised Parcel Value	3,360,000
Valuation Method	C
Total Appraised Parcel Value	3,360,000

NOTES	
MOUNTAIN VIEW UNITS 33-40	2-4/2/1
WB+SP=FUNC	1-5/2/1 1/2
DEFERRED MAIN	5-4/2/1 1/2
OB=SIDING+INT RUGS+	
PAINT/SOME EXT RENOV 2003	
GREY IA/IF	

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

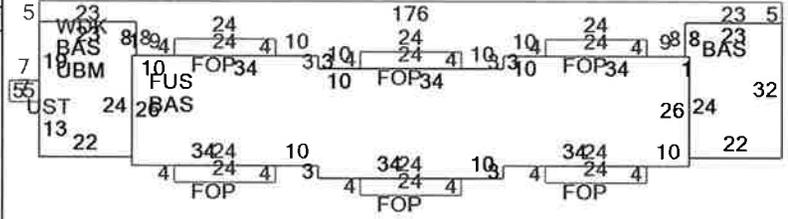
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result

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
5	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500			0	0
Total Card Land Units						0.00	AC	Parcel Total Land Area: 8.40						Total Land Value		815,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
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Model	94	Commercial			
Grade	03	Average			
Stories:	2				
Occupancy	8.00				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2					
Heating Fuel	04	Electric			
Heating Type	07	Electr Basebrd			
AC Type	04	Unit/AC			
Bldg Use	1120	APT OVER 8 CG			
Total Rooms					
Total Bedrms	09				
Total Baths	11				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	8.00				
% Comn Wall	0.00				
1st Floor Use:	112C				

MIXED USE		
Code	Description	Percentage
1120	APT OVER 8 CG	100
		0
		0

COST / MARKET VALUATION		
RCN		1,200,113
Year Built		1974
Effective Year Built		1986
Depreciation Code		FR
Remodel Rating		
Year Remodeled		
Depreciation %		38
Functional Obsol		10
External Obsol		10
Trend Factor		1.000
Condition		
Condition %		
Percent Good		42
RCNLD		504,000
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 Bit	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,856	4,856	4,856	137.47	667,554
FOP	Porch, Open, Finished	0	576	115	27.45	15,809
FUS	Upper Story, Finished	3,432	3,432	3,432	137.47	471,797
UBM	Basement, Unfinished	0	712	142	27.42	19,521
UST	Utility, Storage, Unfinished	0	35	9	35.35	1,237
WDK	Deck, Wood	0	1,764	176	13.72	24,195
Ttl Gross Liv / Lease Area		8,288	11,375	8,730		1,200,113



000035  
12

# 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**

RECEIVED

MAR 06 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 2/28/25

Date: 2/21/2025

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

Name: Integrity Realty, Inc

Mailing Address: 90 Woodchester Drive  
Chestnut Hill MA 02467 Email address: ROID30@aol.com

Telephone No: (Cell): 617-584-0512 (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: 480 Block: 160 Lot: 1 Tax Account #: 6111

2024 Assessed Valuation: \$ 3,360,000

Property Location: 380 Mike Hill Road, Laconia, NH 03246

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

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

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
None			

**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.)

**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#	480/160/1	Appeal Year Market Value \$	2,455,000
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>
480/350/4	65-67 Provencal Road				
395/514/1	10-52 Estates Cr.				
The increase in the 2024 assessment from 2023 is excessive compared to other rental properties. I request a current property inspection					

**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: 2/21/2025

X Kenneth J. Silverman  
(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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: \_\_\_\_\_

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 with interest will be made. The collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund 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 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.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 367 Block 495 Lot 6 – Clearview Realty**

The property is improved with an inn and spa that includes room rentals, a restaurant and conference center, comprised of 11.11 acres of land that has 1,256 feet of frontage on Opechee Bay of Lake Winnepesaukee, aka Lake Opechee.

The property owners filed an application for abatement for 2024 based on an income approach to value that includes the actual report of Net Operating Income (NOI) attributable to real estate in calendar years 2018 through 2022, the average of which is \$681,636 per year over that period. A significant portion of the building is reported to have no rental income while it is being actively used by the owners of the property (but not rented).

A NOI can be converted into a market value estimate by dividing it by a market-based capitalization rate. In this case the capitalization rate is estimated by the analyst at .1119, the result of which would be a market value estimate of \$6,091,500 (rounded) of the real estate.

The analyst “stabilizes” the Net Operating Income at \$475,425, significantly less than the actual experience of the property. The analyst also adjusts for personal property which is not included in the cash flow valuation by exclusion of the non-realty income.

The local assessed value for 2024 is \$7,221,500. Given the significant adjustments made to the NOI by the analyst, and recognition that no income is reported for significant areas of the building, no abatement is recommended.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
CLEARVIEW REALTY VENTURES LL		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed
62 DORIS RAY CT		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 29 71 2 OWNOC N REVIEW EG ZONE 1 UC ZONE 1 % GIS ID 367-495-6 ZONE 2 ZONE 2 % WARD WARD 2 Assoc Pid#				COMMERC.	3010	3,997,800	3,997,800
LACONIA NH 03246						COMMERC.	3010	38,900	38,900
						INDUSTR.	4000	2,298,700	2,298,700
						IND LAND	4000	669,100	669,100
						INDUSTR.	4000	217,000	217,000
						<b>Total</b>		<b>7,221,500</b>	<b>7,221,500</b>

**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
2147 0950	03-08-2005	U	I	4,000	1	2024	3010	3,997,800	2023	3010	2,491,800	2022	3010	2,386,800		
1899 0679	06-12-2003	U	I	0	1E		3010	38,900		3010	38,900		3010	38,900		
1880 0069	05-05-2003	U	I	4,000	1		4000	2,298,700		4000	1,131,700		4000	1,105,900		
1730 0300	02-26-2002	U	I	0	1E		4000	669,100		4000	640,900		4000	640,900		
1729 0643	02-25-2002	U	I	4,000	1		4000	217,000		4000	217,000		4000	217,000		
						<b>Total</b>		<b>7,221,500</b>	<b>Total</b>		<b>4,520,300</b>	<b>Total</b>		<b>4,389,500</b>		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		D	TIF2	

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	5,997,600
Appraised Xf (B) Value (Bldg)	298,900
Appraised Ob (B) Value (Bldg)	255,900
Appraised Land Value (Bldg)	669,100
Special Land Value	0
<b>Total Appraised Parcel Value</b>	<b>7,221,500</b>
Valuation Method	C
<b>Total Appraised Parcel Value</b>	<b>7,221,500</b>

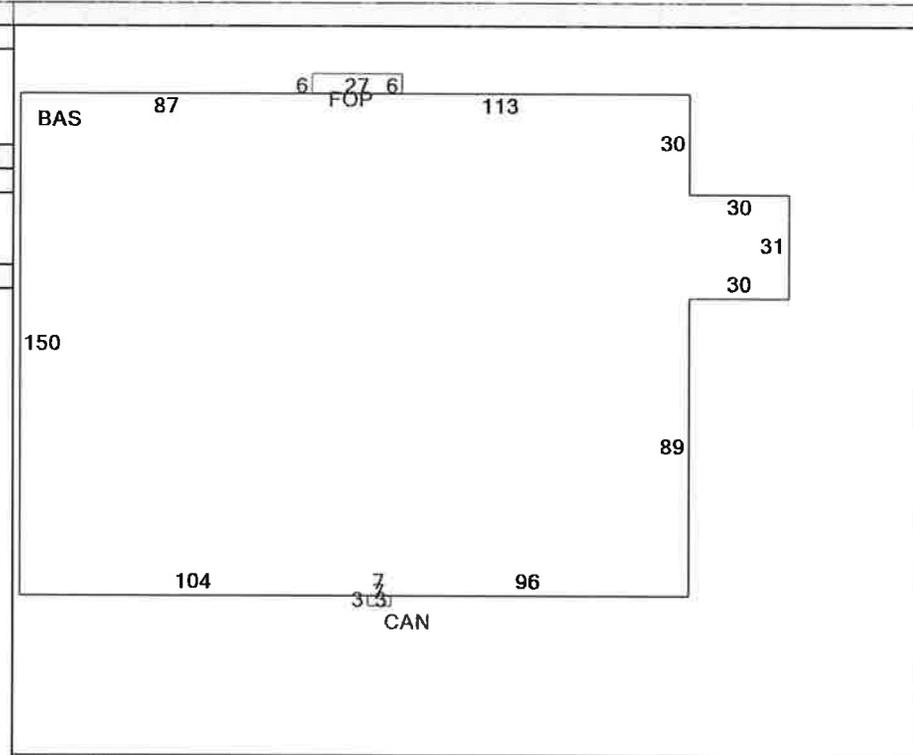
NOTES	
BLDG#70/NEW ROOF 1992	INT RENO 1/2 BLDG 2001
WINNIPESAUKEE EXPOS CENTER	326 PARKING SPACES+4
O=CONTAMINATION=NCN/C4/02	LOADING/FOUR 1/2 BTHS=2
INT W=VINYL CTD WD PNLS	ECON: H-HI VAC/2-26-02
2600 SQ FT MANUF/REMAIN	EASMT TO CITY
INT RENO 1/3 BLDG 2000	

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2015-00222	08-04-2015		CELL TOWER	90,000	09-19-2016	100		TOWERS & ARRAYS
397	10-03-2007	25	ROOF NEW	255,200	05-30-2008	100		
320	08-09-2006	35	C-RENOVATE	150,000	05-15-2007	100		CO ISSUE
717-04	12-14-2004	09	NEW ADD	4,000,000	03-28-2005	100	08-04-2006	CO ISSUE
525-04	09-14-2004	22	DEMOLISHED		03-28-2005	100		
396-04	07-21-2004	35	C-RENOVATE	50,000	03-28-2005	100		
486-00	12-11-2000	35	C-RENOVATE	7,500	04-18-2001	100	01-09-2002	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
04-27-2021	TB			07	INFO BY PLAN
10-24-2018	DD			25	REVIEWED
09-24-2018	DD			25	REVIEWED
10-20-2016	KH			18	CHG @ HEARIN
09-28-2016	TB			25	REVIEWED
04-22-2011	JD			25	REVIEWED
06-16-2010	JW			32	COM FIELD REVIEW

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	400C	FACTORY MDL-	UC			261,360	SF	1.30	1.00000	5	0.80	COM	2.250	6 AC PRIME/SHAPE	0	2.34	611,600
1	4000	FACTORY MDL-	UC			5,110	AC	5,000.00	1.00000	0	1.00	COM	2.250		0	11,250	57,500
1	4000	FACTORY MDL-	UC			1,256.00	FF	0.00	1.00000	0	1.00	COM	2.250		0	0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9C	Convent Centr			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	3.00				
Exterior Wall 1	20	Brick/Masonry			
Exterior Wall 2	14	Wood Shingle			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	04	Plywood Panel			
Interior Floor 1	05	Vinyl/Asphalt			
Interior Floor 2	14	Carpet			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	03	Central			
Bldg Use	400C	FACTORY MDL-94			
Total Rooms					
Total Bedrms	00				
Total Baths	2				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	05	SUS-CEIL & WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Conn Wall	0.00				
1st Floor Use:	400C				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			400C	FACTORY MDL-94	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		4,658,069
			Year Built		1967
			Effective Year Built		1986
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		38
			Functional Obsol		
			External Obsol		25
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		37
			RCNLD		1,723,500
			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
PAV1	PAVING-ASPH	L	11,700	2.50	1966	P	10		0	2,900
PAV1	PAVING-ASPH	L	44,682	2.50	1975	F	25		0	27,900
PAV1	PAVING-ASPH	L	36,742	2.50	1991	A	50		0	45,900
FN3	FENCE-6' CHAI	L	2,100	13.00	1967	F	25		0	6,800
LT1	LIGHTS-IN W/P	L	1	1800.00	1975	A	50		0	900
SPR3	DRY	B	30,930	3.50	1981		37.00		0	40,100
ANT1	ANTENNA-ARA	L	1	125000.0	2016		100		0	125,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	30,930	30,930	30,930	150.44	4,652,955
CAN	Canopy	0	21	2	14.33	301
FOP	Porch, Open, Finished	0	162	32	29.72	4,814
Ttl Gross Liv / Lease Area		30,930	31,113	30,964		4,658,070



CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
CLEARVIEW REALTY VENTURES LL			1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501  LACONIA, NH
62 DORIS RAY CT							COMMERC.	3010	3,997,800	3,997,800	
LACONIA NH 03246							COMMERC.	3010	38,900	38,900	
			<b>SUPPLEMENTAL DATA</b>				INDUSTR.	4000	2,298,700	2,298,700	
			Alt Prcl ID 29 71 2 OWNOCC N REVIEW EG ZONE 1 UC ZONE 1 % GIS ID 367-495-6				IND LAND INDUSTR.	4000 4000	669,100 217,000	669,100 217,000	
							Total		7,221,500	7,221,500	<b>VISION</b>

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
2147 0950	03-08-2005	U	I	4,000	1	2024	3010	3,997,800	2023	3010	2,491,800	2022	3010	2,386,800		
1899 0679	06-12-2003	U	I	0	1E		3010	38,900		3010	38,900		3010	38,900		
1880 0069	05-05-2003	U	I	4,000	1		4000	2,298,700		4000	1,131,700		4000	1,105,900		
1730 0300	02-26-2002	U	I	0	1E		4000	669,100		4000	640,900		4000	640,900		
1729 0643	02-25-2002	U	I	4,000	1		4000	217,000		4000	217,000		4000	217,000		
Total								7,221,500	Total		4,520,300	Total		4,389,500		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	5,997,600
Appraised Xf (B) Value (Bldg)	298,900
Appraised Ob (B) Value (Bldg)	255,900
Appraised Land Value (Bldg)	669,100
Special Land Value	0
Total Appraised Parcel Value	7,221,500
Valuation Method	C
Total Appraised Parcel Value	7,221,500

ASSESSING NEIGHBORHOOD	
Nbhd	Nbhd Name
0001	

NOTES	
BUILDING 80+40 N/C 4/99	AREA & FRONTAGE PER
BLDG 40=1957/BLDG 80=1942	10/02 B.L.A/9/01 PLAN
OB=1/2 PLUMB NOT WORKING	FFL 100 OFC 5 O A
2 FRT ELEV NOT USEABLE	ECON: H-HI VAC
DEMO LARGE BLDG+BOILER 94	FUNC: L-LAYOUT
ROOF 92/NEW BOILER 93	

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

VISIT / CHANGE HISTORY					
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
2	4000	FACTORY MDL-	UC			0 SF	0.00	1.00000	5	1.00	COM	2.250		0	0	0
Total Card Land Units						0.00	AC	Parcel Total Land Area: 11.11						Total Land Value		669,100

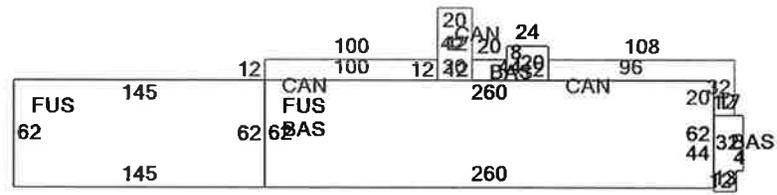




CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	39	Motel			
Model	01	Residential			
Grade:	06	Good			
Stories:	2	2 Stories			
Occupancy	1				
Exterior Wall 1	20	Brick/Masonry			
Exterior Wall 2					
Roof Structure:	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	03	Plastered			
Interior Flr 1	05	Vinyl/Asphalt			
Interior Flr 2	11	Ceram Clay Til			
Heat Fuel	03	Gas			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Total Bedrooms	09	9+ Bedrooms			
Total Bthrms:	38				
Total Half Baths	4				
Total Xtra Fixtrs	4				
Total Rooms:	34	34 Rooms			
Bath Style:	03	Modern			
Kitchen Style:	03	Good			
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		Factor%
			Condo Unit		
<b>COST / MARKET VALUATION</b>					
			Building Value New		5,084,308
			Year Built		1942
			Effective Year Built		1999
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		25
			Functional Obsol		
			External Obsol		
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		75
			RCNLD		3,813,200
			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	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE B	B	17	3100.00	1994		75.00		0	39,500
ELV2	ELEV PASSE	B	3	60000.00	1994		75.00		0	135,000
CLR1	COOLER	B	156	86.00	1994		75.00		0	10,100
SPL2	VINYL/PLASTI	L	1,800	24.00	2004	VG	90		0	38,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	17,540	17,540	17,540	112.38	1,971,110
CAN	Canopy	0	3,576	358	11.25	40,231
FUS	Upper Story, Finished	25,110	25,110	25,110	112.38	2,821,812
Ttl Gross Liv / Lease Area		42,650	46,226	43,008		4,833,153



RECEIVED

MAR 04 2025

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DB

ASSESSOR'S OFFICE  
LACONIA, NH

POST marked 9/3/25

Tax Year Appealed 2024

FOR MUNICIPALITY USE ONLY:	
Town File No.:	_____
Taxpayer Name:	_____

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): Clearview Realty Ventures LLC

Mailing Address: 62 Doris Ray Court, Laconia, NH 03246

Telephone Nos.: (Home) N/A (Cell) \_\_\_\_\_ (Work) 603.524.0111 (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): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) 603.314.0135 (Email) \_\_\_\_\_

**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>
367-495-6	56-126 Doris Ray Court, Laconia	Industrial	\$7,221,500

**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.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

**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# 367-495-6 Appeal Year Market Value \$4,112,700

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \_\_\_\_\_

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

See attached

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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: March 2, 2025

Michelle B-Dupont  
(Signature)

Michelle Bissoneau-Dupont  
(Print Name) (Title)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name) (Title)

**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: 2/1/2025

  
\_\_\_\_\_  
(Representative's Signature)

Robert Lisk  
(Print Name)

Commercial Property Tax Management LLC

**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)

**INCOME APPROACH**

**Lake Opechee Inn and Spa  
56 - 126 Doris Ray Court  
Parcel No. 367-495-6**

**STABILIZED YEAR PROFORMA (TY 2024)**

Occupancy Rate						54.0%			
Average Daily Rate							\$245.00		
Revenue per Available Room							\$132.30		
No. of Rooms						34			
Available Rooms							12,410		
Occupied Rooms							6,701		
Area (SF)									
Inn & Spa	38,400								
Industrial Space	26,000								
Storage Space	87,000								
Conference Center	30,000								
Restaurant	5,600								
	187,000								
	Calendar Year	Calendar Year	COVID-19	Calendar Year	Calendar Year	Stabalized			
	2018	2019	Calendar Year	2021	2022	Annual	Ratio	Annual	
			2020			Amount		Daily /	
								Occupied Rm	
<b>REVENUES</b>									
Rooms	\$1,102,319	\$1,214,965	\$935,546	\$1,409,570	\$ 1,491,541	\$1,641,800	58.9%	\$48,288	\$244.99
Spa	474,654	426,012	273,272	429,895	\$ 426,493	410,450	25.0%		
Conference Center	5,851	7,880	(577)	3,677	\$ 7,802	0	\$0.00		
Commercial Rental	601,014	628,604	751,280	627,131	\$ 602,673	638,588	22.9%		
Other Operated Departments	0	(12)	0			98,000	3.5%		
<b>Total Revenues</b>	<b>\$2,183,837</b>	<b>\$2,277,449</b>	<b>\$1,959,520</b>	<b>\$2,470,273</b>	<b>\$2,528,509</b>	<b>\$2,768,838</b>	<b>100.0%</b>		
<b>LESS DEPARTMENTAL EXPENSES</b>									
Rooms	\$77,484	\$62,325	\$47,834	\$ 83,252	\$ 65,540	\$131,344	8.0%		
Spa	34,837	28,427	18,471	\$ 42,012	\$ 34,173	287,315	70.0%		
Conference Center	609	0	317	(143)	\$ 1,736	0	#DIV/0!		
Other Operated Departments	(107)	(115)	0			0	0.0%		
<b>Total Departmental Expenses</b>	<b>\$112,822</b>	<b>\$90,637</b>	<b>\$66,622</b>	<b>\$125,121</b>	<b>\$ 101,449</b>	<b>\$418,659</b>	<b>15.0%</b>		
<b>Total Departmental Income</b>	<b>\$2,071,015</b>	<b>\$2,186,812</b>	<b>\$1,892,898</b>	<b>\$2,345,152</b>	<b>\$2,427,060</b>	<b>\$2,370,179</b>	<b>85.0%</b>		
<b>UNDISTRIBUTED OPERATING AND FIXED EXPENSES</b>									
Administrative & General	\$932,421	\$986,706	\$827,937	\$ 1,022,939	\$ 1,059,938	\$1,199,200	43.0%		
Business Expenses	\$91,823	\$168,901	\$72,468	\$170,890	\$141,618	\$165,000	5.9%		
Franchise Fee	0	0	0			0	0.0%		
Marketing	27,391	28,306	31,448	\$ 26,280	\$ 39,116	31,000	1.1%		
Other operating expenses	35,443	45,742	42,600	\$ 97,365	\$ 96,688	43,000	1.5%		
Energy/Utilities	227,704	253,140	241,279	\$ 261,429	\$ 294,369	275,000	9.9%		
<b>Total Undistributed Expenses</b>	<b>\$1,314,782</b>	<b>\$1,482,794</b>	<b>\$1,215,732</b>	<b>\$1,578,903</b>	<b>\$1,631,729</b>	<b>\$1,713,200</b>	<b>61.4%</b>		
<b>Income Before Fixed Costs</b>	<b>\$756,234</b>	<b>\$704,018</b>	<b>\$677,167</b>	<b>\$766,249</b>	<b>\$795,331</b>	<b>\$656,979</b>	<b>23.6%</b>		
<b>FIXED EXPENSES</b>									
Property Taxes (See Below)	\$0	\$0	\$0			\$0	0.0%		
Reserves for Replacement (Estimate for Entire Building)	0	0	0			111,554	4.0%		
Management Fees (Estimate for Inn and Spa)	\$0	\$0	\$0			0	0.0%		
Insurance (Estimate for Entire Building)	48,254	50,780	50,780	\$ 68,380	\$ 72,626	70,000	2.5%		
<b>Total Fixed Expenses</b>	<b>\$48,254</b>	<b>\$50,780</b>	<b>\$50,780</b>	<b>\$68,380</b>	<b>\$72,626</b>	<b>\$181,554</b>	<b>6.5%</b>		
<b>Net Operating Income</b>	<b>\$707,979</b>	<b>\$653,238</b>	<b>\$626,387</b>	<b>\$697,869</b>	<b>\$722,705</b>	<b>\$475,425</b>	<b>17.0%</b>		

**DIRECT CAPITALIZATION**

Representative Year NOI

<b>Overall Rate</b>	10.00%	(+)	<b>Effective Tax Rate</b>	1.19%	TY 2024	<b>Capitalization Rate</b>	11.19%	\$475,425
---------------------	--------	-----	---------------------------	-------	---------	----------------------------	--------	-----------

Divided by a Loaded Capitalization Rate of  
Less: Contributory Value of Personality - 34 rooms (Assessed)  
Indicated Market Value Of Subject

<b>ROUNDED</b>		\$4,112,700
Tax Year 2024 Assessment		\$7,221,500
Equalized Value @ 100% Est.		\$7,221,500

\$4,000

**CITY OF LACONIA  
STATE OF NEW HAMPSHIRE  
AGENT AUTHORIZATION**

**TAXPAYER:** Clearview Realty Ventures LLC

**AGENT FIRM:** **Commercial Property Tax Management, LLC**  
788 Elm Street  
Manchester, NH 03101  
Telephone: 603-314-0135  
Fax: 603-314-0138

**SPECIFIC AGENTS:** **Commercial Property Tax Management, LLC & Consultants**

**PROPERTY/PARCEL(S):** 56-126 Doris Ray Court  
**PARCEL ID:** 367-495-6

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

- The specific parcels and/or assessments referenced above.
- All parcels and assessments of Taxpayer in the above-named jurisdiction.

**TAXPAYER:**  
**Clearview Realty Ventures LLC**

Signature: Michelle B. DuPont

**DATED:** January 2, 2025

Printed Name: Michelle Boissoneau-DuPont

Title: owner

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 169 Block 270 Lot 11 – Zayka Nicholas, Trustee**

The property owner filed an application for abatement for 2024 based on the assertion that the assessment does not reflect market value due to a stated belief that the market value of the unit is \$2,450,000. The opinion of value was developed in an appraisal report completed for this property tax appeal. The appraiser has opined that the diminution of value for contaminated drinking water at the site is 35% of the total value of the property based on a serious environmental contamination that occurred in Hanover, NH in 2017.

The property is a single-family residential dwelling located at 13 Summit Avenue. This 3,536 square-foot one and one-half story home was constructed in 2003. It has a large porch and wood deck. A property inspection was made by Stephan Hamilton on June 8, 2023.

It has been determined that the property's well has had its water contaminated. The source of this contamination appears to be a nearby landfill operated by the City of Laconia. The water from the well is not fit for consumption. As a temporary measure, the property was provided bottled drinking water by the city, while the installation of a connection to the city water system was being made. No other measure is required or ordered by any public health agency other than non-use of the well water for consumption. Other properties in that locale have similar contamination, with similar resolutions, and there is no evidence that such a significant adjustment is appropriate. In fact, the home at 548 East Endicott Street sold for \$4,900,000 on July 23, 2021. While certainly larger, and having more waterfront recreational assets, this is clearly an example of the minimal impact of this type of contamination in this particular marketplace.

There is also an easement along the frontage of the lot on Summit Avenue granted to the property at 7 Summit Avenue. This easement was noted on the property record card, and a corresponding adjustment was made in the land valuation.

These limitations should be reflected in the land valuation estimate. The environmental condition caused the owner to have to utilize bottled water until the home was connected to the municipal water system before April 1, 2024. The driveway easement for 7 Summit Avenue limits the use and street presentation of the property. Together, a negative 10% adjustment has already been applied to the land valuation lines, but not the waterfront value line. No further adjustment is recommended.

It is recommended that the abatement request be denied and that the 2024 tax year assessment of \$3,136,800 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT						
ZAYKA NICHOLAS REV TRUST		4   Rolling	5   Well	1   Paved	2   Light	Description	Code	Appraised	Assessed	1501  LACONIA, NH  <b>VISION</b>		
ZAYKA NICHOLAS & WENDLER KELL						RESIDNTL	1013	776,900	776,900			
PO BOX 756						RES LAND	1013	2,357,300	2,357,300			
BOLTON MA 01740-0756						RESIDNTL	1013	2,600	2,600			
SUPPLEMENTAL DATA												
Alt Prcl ID 80C 270 4 OWNOCC N				ZONE 2 SPOD ZONE 2 % 0 WARD WARD 6		Total					3,136,800	3,136,800
REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 169-270-11				Assoc Pid#								

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)									
BK	VOL	PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
ZAYKA NICHOLAS REV TRUST	3579	0770	07-28-2023	U	I	0	38	2024	1013	776,900	2023	1013	722,100	2022	1013	644,600	
ZAYKA NICHOLAS & CAROLYN A	1866	0080	04-03-2003	U	I	999,000	1		1013	2,357,300		1013	2,149,000		1013	2,005,800	
MARTEL ARNOLD JR & SANDRA	1789	0817	09-13-2002	U	I	680,000	1		1013	2,600		1013	2,600		1013	2,600	
MARTEL ARNOLD	1678	0197	08-27-2001	U	I	0	1										
SUCKOW ALFRED E	0732	0044	12-28-1977	U	I	0											
Total								3,136,800		Total		2,873,700		Total		2,653,000	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	768,200
Appraised Xf (B) Value (Bldg)	8,700
Appraised Ob (B) Value (Bldg)	2,600
Appraised Land Value (Bldg)	2,357,300
Special Land Value	0
Total Appraised Parcel Value	3,136,800
Valuation Method	C
Total Appraised Parcel Value	3,136,800

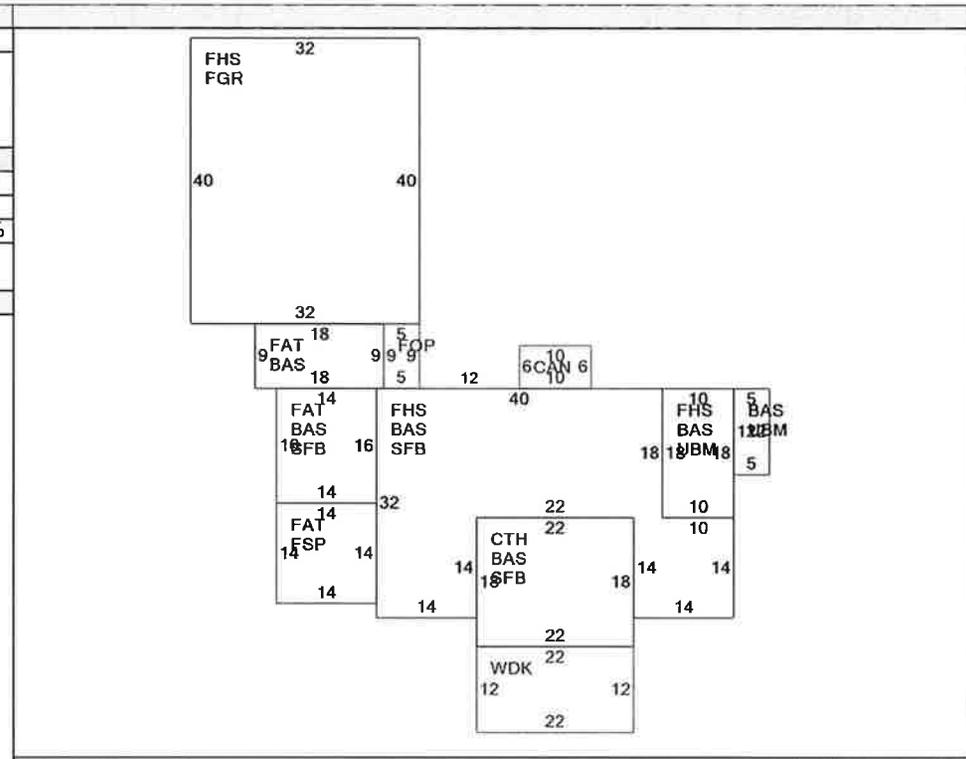
NOTES	
GREAT MNT/LAKE VIEWS	CUSTOM KIT/SOME CUSTOM
SEASONAL DOCKS	WOOD+MOLD/ CATH-C/LOFT
NOT WOOD SHINGLE	C-TILE KIT,HALL,BATHS
GENERATOR/PAT ATTACHED	GREY IVG/ FGR HTD+SHTROCK
AREA+H2O FF PER DEED+PLAN	DRV EASE TO LOT 12
PERGED BEACH	

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
90-03	03-11-2003	07	NEW HOME	250,000	03-05-2004	100	11-04-2003

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-22-2023	SH			14	INSPECTED
08-12-2011	JD			25	REVIEWED
08-25-2008	CM			02	MEASURED
03-05-2004	TS			14	INSPECTED
02-11-2004	TS			02	MEASURED
04-03-2003	TS			15	PERMIT VISIT
08-18-1987	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	1013	SFR WATER M	SPO			43,560	SF 2.30	1.00000	5	0.90	WN2	26.000	DRIVEWAY EASEMENT	1.0000	53.82	2,344,400	
1	1013	SFR WATER M	SPO			0.110	AC 5,000.00	1.00000	0	0.90	WN2	26.000	DRIVEWAY EASEMENT	1.0000	117,000	12,900	
1	1013	SFR WATER M	SPO			125.000	FF 0.00	1.00000	0	1.00	WN2	26.000		0.0000	0	0	
Total Card Land Units						1.11	AC	Parcel Total Land Area						1.11	Total Land Value		2,357,300

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	07	Modern/Contemp			
Model:	01	Residential			
Grade:	07	Good +10			
Stories:	1.5	1 1/2 Stories			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding	Parcel Id	C	Owne 0.0
Exterior Wall 2				B	S
Roof Structure:	03	Gable/Hip	Adjust Type	Code	Description
Roof Cover	03	Asph/F Gls/Cmp	Condo Fir		Factor%
Interior Wall 1	05	Drywall/Sheet	Condo Unit		
Interior Wall 2	03	Plastered			
Interior Flr 1	12	Hardwood	<b>COST / MARKET VALUATION</b>		
Interior Flr 2	14	Carpet	Building Value New		882,962
Heat Fuel	02	Oil	Year Built		2003
Heat Type:	04	Forced Air-Duc	Effective Year Built		2011
AC Type:	03	Central	Depreciation Code		AV
Total Bedrooms	06	6 Bedrooms	Remodel Rating		
Total Bthrms:	3		Year Remodeled		
Total Half Baths	1		Depreciation %		13
Total Xtra Fixtrs	2		Functional Obsol		0
Total Rooms:	11	11 Rooms	External Obsol		0
Bath Style:	03	Modern	Trend Factor		1.000
Kitchen Style:	03	Good	Condition		
			Condition %		
			Percent Good		87
			RCNLD		768,200
			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	% Gd	Grade	Grade Adj.	Appr. Value
PAT1	PATIO-AVG	L	280	6.00	2003	VG	90		0	1,500
PAT1	PATIO-AVG	L	196	6.00	2003	VG	90		0	1,100
FPL1	FIREPLACE B	B	1	3100.00	2007		87.00		0	2,700
FPO	EXTRA FPL O	B	2	1000.00	2007		87.00		0	1,700
JTUB	JET TUB	B	1	3400.00	2007		87.00		0	3,000
CV	CENTRAL VA	B	1	1500.00	2007		87.00		0	1,300

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,134	2,134	2,134	162.59	346,956
CAN	Canopy	0	60	6	16.26	976
CTH	Cathedral Ceiling	0	396	20	8.21	3,252
FAT	Attic, Finished	116	582	116	32.41	18,860
FGR	Garage, Finished	0	1,280	512	65.03	83,244
FHS	Half Story, Finished	1,286	2,572	1,286	81.29	209,084
FOP	Porch, Open, Finished	0	45	9	32.52	1,463
FSP	Porch, Screen, Finished	0	196	49	40.65	7,967
SFB	Base, Semi-Finished	0	1,732	1,039	97.53	168,926
UBM	Basement Unfinished	0	240	48	32.52	7,804
Ttl Gross Liv / Lease Area		3,536	9,501	5,245		852,759



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
ZAYKA NICHOLAS REV TRUST		4 Rolling	5 Well	1 Paved	2 Light	Description	Code	Appraised	Assessed	1501  LACONIA, NH
ZAYKA NICHOLAS & WENDLER KELL						RESIDENTL	1013	776,900	776,900	
PO BOX 756						RES LAND	1013	2,357,300	2,357,300	
BOLTON MA 01740-0756						RESIDENTL	1013	2,600	2,600	
<b>SUPPLEMENTAL DATA</b>										
Alt Prcl ID 80C 270 4 OWNOCC N				ZONE 2 SPOD ZONE 2 % 0 WARD WARD 6						
REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 169-270-11				Assoc Pid#						
							Total	3,136,800	3,136,800	

**VISION**

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
						2024	1013	776,900	2023	1013	722,100		2022	1013	644,600
								2,357,300		1013	2,149,000			1013	2,005,800
								2,600		1013	2,600			1013	2,600
							Total	3,136,800	Total	2,873,700	Total	2,653,000			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total				

This signature acknowledges a visit by a Data Collector or Assessor

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

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Appraised Bldg. Value (Card)	768,200
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Appraised Ob (B) Value (Bldg)	2,600
Appraised Land Value (Bldg)	2,357,300
Special Land Value	0
Total Appraised Parcel Value	3,136,800
Valuation Method	C
Total Appraised Parcel Value	3,136,800

NOTES									

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	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
Total Card Land Units					Parcel Total Land Area					Total Land Value						

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
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Model	01	Residential			
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Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2	03	Plastered			
Interior Flr 1	12	Hardwood			
Interior Flr 2	14	Carpet			
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	06	6 Bedrooms			
Total Bthrms:	3				
Total Half Baths	1				
Total Xtra Fixtrs	2				
Total Rooms:	11	11 Rooms			
Bath Style:	03	Modern			
Kitchen Style:	03	Good			
			<b>CONDO DATA</b>		
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		
			Condo Unit		
			<b>COST / MARKET VALUATION</b>		
			Building Value New		
			Year Built		
			Effective Year Built		
			Depreciation Code		
			Remodel Rating		
			Year Remodeled		
			Depreciation %		
			Functional Obsol		
			External Obsol		
			Trend Factor		
			Condition		
			Condition %		
			Percent Good		
			RCNLD		
			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 Bit	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	
WDK	Deck, Wood	0	264	26	16.01	4,227	
Ttl Gross Liv / Lease Area							

RECEIVED

FEB 27 2025

ASSESSOR'S OFFICE  
LACONIA, NH

030015 ✓

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): Nicholas Zayka *Trustee*

Mailing Address(es) P.O. Box 756 Bolton, MA 01740-0756

Telephone Number(s): (Work) 978-779-6488 (Home) N/A

**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): Philip A. Brouillard, Esq.

Mailing Address(es): 16 Academy Street, Laconia, NH 03246

Telephone Number(s): (Work) 603-524-4450 (Home) N/A

**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>
169/270/11	13 Summit Ave	L&B	3,136,800.00

WAS AN INVENTORY BLANK TIMELY FILED FOR THIS PROPERTY FOR TAX YEAR 20 \_\_\_\_ ?

YES \_\_\_\_ NO \_\_\_\_ N/A \_\_\_\_

**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>
NONE			

**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. (See *Ansara v. City of Nashua*, 118 N.H. 879 (1978)).

(Attach additional sheets if needed.)

**1. See Fair Market Value Appraisal Attached 2. See Easement Package Attached 3. See Water Contamination Packet Attached**

Under RSA 76:16 any landowner can apply for tax abatement for diminution of value related to environmental contamination which the municipality can grant "for good cause shown" which is especially applicable in this case because the toxic contamination is from the former city landfill which the city does not intend to actively remediate. Toxic ground water from the city landfill represents a longterm, continuing source of ground water contamination that has caused the ground water resource at the site property to be unusable for the foreseeable future.

**4. Lack of privacy from abutting new houses very close to subject and from boats that anchor in front of subject, raft for hours and clean their boats and swim.**

**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 # 169/270/11 Appeal Year Market Value \$ 2,450,000.00

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

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

1. See Fair Market Value Appraisal Attached 2. See Easement Package Attached 3. See Water Contamination Packaged Attached

Under RSA 76:16 any landowner can apply for tax abatement for diminution of value related to environmental contamination which the municipality can grant "for good cause shown" which is especially applicable in this case because the toxic contamination is from the former city landfill which the city does not intend to actively remediate. Toxic ground water from the city landfill represents a longterm, continuing source of ground water contamination that has caused the ground water resource at the site property to be unusable for the foreseeable future.

4. Lack of privacy from abutting new houses very close to subject and from boats that anchor in front of subject, raft for hours and clean their boats and swim.

**SECTION G. Sales, Rental and/or Assessment Comparisons**

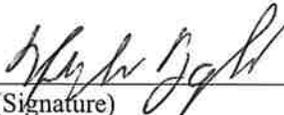
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Sale Price/Date of Sale</u>	<u>Rents</u>	<u>Assessment</u>
<u>See Fair Market Value Appraisal Attached</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) applying certifies (certify) 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: Feb 12, 2025

  
(Signature)

\_\_\_\_\_  
(Print Name and Title)

Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

Nicholas Zayka  
(Print Name and Title)

**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 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 sent to the Party(ies) applying.

Date: February 12/2025

*Phillip A. Brouillard Esq*  
(Representative's Signature)  
Phillip A. Brouillard  
16 Academy Street  
Print Name  
Laconia, NH 03246

**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:

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Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

COPY CK 5151

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 www.laconianh.gov 1200

City of Laconia  
 Real Estate Tax Bill  
 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date																		
2024	5577	450935	12/09/2024	8% if paid after:	1/10/2025																		
Map/Parcel No.		Location of Property			Area																		
169/270/11		13 SUMMIT AV			1.11																		
Owner of Record				Tax Calculation																			
ZAYKA NICHOLAS REV TRUST ZAYKA NICHOLAS & WENDLER KELLY A TRUSTEE PO BOX 756 BOLTON, MA 01740-0756				Prior Years Due <b>RECEIVED</b> DEC 19 2024																			
<table border="1"> <thead> <tr> <th>Tax Rate</th> <th colspan="2">Assessed Valuation</th> </tr> </thead> <tbody> <tr> <td>City Tax Rate 5.440</td> <td>Land Value</td> <td>2,357,300</td> </tr> <tr> <td>County Tax Rate 0.960</td> <td>Building Value</td> <td>779,500</td> </tr> <tr> <td>Local School Rate 6.080</td> <td>Total Value</td> <td>3,136,800</td> </tr> <tr> <td>State Ed. Rate 1.150</td> <td>- Exemptions</td> <td></td> </tr> <tr> <td><b>Total 13.63</b></td> <td><b>Net Value</b></td> <td><b>3,136,800</b></td> </tr> </tbody> </table>				Tax Rate	Assessed Valuation		City Tax Rate 5.440	Land Value	2,357,300	County Tax Rate 0.960	Building Value	779,500	Local School Rate 6.080	Total Value	3,136,800	State Ed. Rate 1.150	- Exemptions		<b>Total 13.63</b>	<b>Net Value</b>	<b>3,136,800</b>	Gross Tax City of Laconia, NH \$42,754.00 July Tax \$19,986.00 December Tax \$22,768.00 Less: Veteran Credit Pre-payments Net December Tax \$22,768.00 July Tax Balance	
Tax Rate	Assessed Valuation																						
City Tax Rate 5.440	Land Value	2,357,300																					
County Tax Rate 0.960	Building Value	779,500																					
Local School Rate 6.080	Total Value	3,136,800																					
State Ed. Rate 1.150	- Exemptions																						
<b>Total 13.63</b>	<b>Net Value</b>	<b>3,136,800</b>																					
<b>Total</b>				<b>Amount to Pay</b>	<b>\$22,768.00</b>																		

**INFORMATION FOR TAXPAYERS**

**\*Plus interest on Prior Years & July Bill if Applicable**

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
  - REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled check is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  - Taxes are not considered paid until the check clears. A fee is charged on all payments returned for any reason.
  - The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  - Valuation questions must be to Assessors (not Tax Collector) 603-527-1268.
  - You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  - Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  - Unpaid Accounts after January next year will be subject to tax lien and additional charges.**
  - There is a fee of \$1.00 per account for payment histories or research of records.
  - July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  - Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  - Tax year is April 1 to March 31. RSA 76:2
  - If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, phone: 603-527-1268.
  - Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS.

~~TO INSURE PROPER CREDIT RETURN ENTIRE BOTTOM PORTION OF BILL~~ detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due \*

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

\* Plus Interest

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
169/270/11	13 SUMMIT AV	2024	5577	450935	1/10/2025
8% APR Interest Charged After:				1/10/2025	<b>Amount to Pay</b>
					<b>\$22,768.00</b>

July Tax Balance  
 Net December Tax \$22,768.00

ZAYKA NICHOLAS REV TRUST  
 ZAYKA NICHOLAS & WENDLER KELLY A TRUSTEE  
 PO BOX 756  
 BOLTON, MA 01740-0756

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

## **2024 ABATEMENT REQUEST – Staff Notes**

### **New Hampshire Ball Bearings, Inc.**

#### **Map 376, Block 324, Lot 3 – Assessed Value \$6,518,200**

155 Lexington Drive. This property is a 15.47-acre industrial lot improved with a 148,787 square foot light manufacturing building built in 1967. The overall condition of the building relative to its age is good.

The taxpayer presented only the unsupported claim of \$4,285,000 market value. This was the 2023 assessed value of the property.

A single comparable was presented, the sale of an industrial building at 84 Union Avenue for \$650,000. No other evidence was provided.

#### **Recommendation**

It is recommended that the individual value of this parcel of \$6,518,200 be sustained, and that no abatement should be granted based on the lack of evidence provided.

000025 kb

# 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

HD

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: February 25, 2025

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

Name: New Hampshire Ball Bearings, Inc. Sean Sullivan  
155 Lexington Dr. Laconia, NH 03246  
Mailing Address: \_\_\_\_\_ Email address: SSullivan@NHBB.com  
Telephone No: (Cell): (603) 831-8235 (Home): (603)524-0004 X 6215

\*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): Madeline Blackburn  
Mailing Address(es): 155 Lexington Dr. Laconia, NH 03246  
Telephone Number(s): (Work): (603)524-000 X 6457 (Cell): (603)832-3749

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

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

Map: 376 Block: 324 Lot: 3 Tax Account #: 4309

2024 Assessed Valuation: \$ 6,518,200.00

Property Location: 155 Lexington Drive, Laconia, NH 03246

#### CODE OF THE CITY OF LACONIA CHAPTER 215, ARTICLE 1 § 215-1

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*  
Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
1040/0429	1480 Old N. Main St. #7	Residential Condominium	\$427,500

**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.)

~~New Hampshire Ball Bearings, Inc. is currently awaiting the receipt of the assessor's USPAP report in order to gain a clearer understanding of the methods and data used to determine the assessed value. As we have not yet had the opportunity to review all relevant documentation related to this application, we are filing to preserve our claim. Please refer to the attached Appendix A for an outline of our reasons for seeking abatement, which will be updated once we have reviewed the assessor's report.~~

**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# 376/324/3 Appeal Year Market Value \$ 4,285,000

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>
442/220/10	84 Union Ave, Laconia, NH	\$650,000	5/25/23	\$695,000	

**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: 2/28/25

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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- A copy of this form was provided to the person applying.

Date: 2/28/25

X  Digitally signed by Madeline Blackburn  
Date: 2025.02.28 12:09:50 -05'00'  
(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: \_\_\_\_\_

CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>		
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246			1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed		INDUSTR. 4000 5,551,800 5,551,800 IND LAND 4000 599,400 599,400 INDUSTR. 4000 367,000 367,000	
				2 Public Water									
			<b>SUPPLEMENTAL DATA</b>										
Alt Prcl ID 181 324 3A OWNOCC N			ZONE 2 ZONE 2 % WARD WARD 1			Total		6,518,200	6,518,200				
REVIEW ZONE 1 IP ZONE 1 % 100			Assoc Pid#										
GIS ID 376-324-3													

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	Year	Code	Assessed	Year	Code	Assessed						
NEW HAMPSHIRE BALL BEARINGS INC	1595	0970	07-17-2000	U	I	6,000	1					2024	4000	5,551,800	2023	4000	3,343,400	2022	4000	3,209,500
NEW HAMPSHIRE BALL BEARING INC	1511	0747	01-20-1999	U	I	6,000	1						4000	599,400		4000	574,600		4000	574,600
NEW HAMPSHIRE BALL BEARIN	0496	0392	12-22-1967	U	I	0							4000	367,000		4000	367,000		4000	329,200
KEEWAYDIN SHORES INC		0	12-22-1967			0														
Total													Total	6,518,200	Total	4,285,000	Total	4,113,300		

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int												
Total			0.00																	

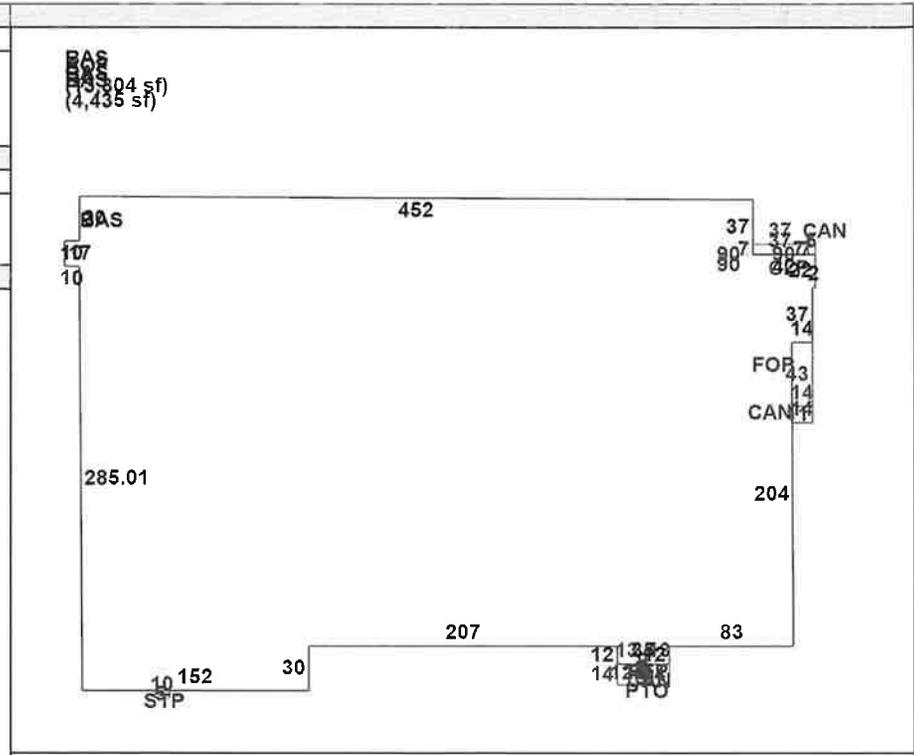
ASSESSING NEIGHBORHOOD					APPRAISED VALUE SUMMARY				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value
0001		C			5,177,000	374,800	367,000	599,400	0

NOTES										Total Appraised Parcel Value				
N.H. BALL BEARING/ASTRO										6,518,200				
FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF										Valuation Method C				
SHOP=HEATED WAITING ROOM										Total Appraised Parcel Value 6,518,200				
50X50 EASEMENT RELAYSTATN														
1N=ESMENT TO TEL&PSNH														

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	
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100		REPLACE 12,500 SF ROOFIN	06-14-2023	PS	CY		02	MEASURED	
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100		REPLACE ROOF	02-28-2020	MPL	B		30	EXTERIOR INSPECTION	
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100		SITE PREP	05-08-2019	ML	B		29	DRIVE BY REVIEW	
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100			09-28-2016	TB			25	REVIEWED	
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100			02-11-2016	DD			14	INSPECTED	
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100			08-06-2013	DD			15	PERMIT VISIT	
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100			03-12-2012	DD			15	PERMIT VISIT	

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-	IP			295,958	SF	1.30	1.00000	5	1.00	INDG	1.400		0	1.82	538,600
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.400		0	7,000	60,800
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		599,400	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	05	Hot Water			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	6				
Heat/AC	01	HEAT/AC PKGS			
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				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		7,726,804
			Year Built	1967	
			Effective Year Built	1991	
			Depreciation Code	GD	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	33	
			Functional Obsol		
			External Obsol		
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	67	
			RCNLD	5,177,000	
			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
LDL1	LOAD LEVELE	B	2	5900.00	1986		67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	25.00	1967	A	50		0.00	30,000
PAV1	PAVING-ASPH	L	166,73	2.50	1967	G	75		0.00	312,600
LT3	W/TRIPLE LIG	L	1	3300.00	1967	G	75		0.00	2,500
FN4	FENCE-8' CHAI	L	120	17.00	1967	F	25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG	90		0.00	4,100
SPR3	DRY	B	156,47	3.50	1986		67		0.00	366,900
PAV2	PAVING-CONC	L	2,820	4.25	2016	A	50		0.00	6,000
SHD3	METAL	L	80	9.00		A	50		0.00	400
LT2	W/DOUBLE LL	L	4	2600.00		G	75		0.00	7,800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	51.83	689,573
BAS	First Floor	135,483	135,483	135,483	51.83	7,022,355
CAN	Canopy	0	234	23	5.09	1,192
CLP	Loading Platform, Finished	0	259	78	15.61	4,043
FEP	Porch, Enclosed, Finished	0	63	44	36.20	2,281
FOP	Porch, Open, Finished	0	602	120	10.33	6,220
PTO	Patio	0	382	19	2.58	985
STP	Stoop	0	50	3	3.11	155
Ttl Gross Liv / Lease Area		148,787	150,377	149,074		7,726,804



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>	
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246	1	Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed		
			2 Public Water			INDUSTR.	4000	5,551,800	5,551,800		
						IND LAND	4000	599,400	599,400		
						INDUSTR.	4000	367,000	367,000		
<b>SUPPLEMENTAL DATA</b>						Total				6,518,200	6,518,200
Alt Prcl ID 181 324 3A		ZONE 2		WARD WARD 1							
OWNOCC N		ZONE 2 %									
REVIEW		Assoc Pid#									
ZONE 1 IP											
ZONE 1 % 100											
GIS ID 376-324-3											

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	Year	Code	Assessed	Year	Code	Assessed
2024	4000	5,551,800	2023	4000	3,343,400	2022	4000	3,209,500						
	4000	599,400		4000	574,600		4000	574,600						
	4000	367,000		4000	367,000		4000	329,200						
Total		6,518,200	Total		4,285,000	Total		4,113,300	Total		4,113,300	Total		4,113,300

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									

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

NOTES									

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
Total Card Land Units						Parcel Total Land Area:						Total Land Value				599,400

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)						
Element	Cd	Description		Element	Cd	Description				
Style:	40	Light Indust								
Model	96	Industrial								
Grade	04	Average +10								
Stories:	1									
Occupancy	1.00									
Exterior Wall 1	22	Precast Panel								
Exterior Wall 2	27	Pre-finish Metl								
Roof Structure	01	Flat								
Roof Cover	12	Membrane								
Interior Wall 1	01	Minim/Masonry								
Interior Wall 2	05	Drywall/Sheet								
Interior Floor 1	03	Concr-Finished								
Interior Floor 2	06	Lino/Vinyl								
Heating Fuel	03	Gas								
Heating Type	05	Hot Water								
AC Type	03	Central								
Bldg Use	4000	FACTORY MDL-96								
Total Rooms										
Total Bedrms	00									
Total Baths	6									
Heat/AC	01	HEAT/AC PKGS								
Frame Type	05	STEEL								
Baths/Plumbing	02	AVERAGE								
Ceiling/Wall	03	SUS-CEIL/MN WL								
Rooms/Prtns	02	AVERAGE								
Wall Height	14.00									
% Conn Wall	0.00									
1st Floor Use:	4000									
				RCN						
				Year Built						
				Effective Year Built						
				Depreciation Code						
				Remodel Rating						
				Year Remodeled						
				Depreciation %						
				Functional Obsol						
				External Obsol						
				Trend Factor						
				Condition						
				Condition %						
				Percent Good						
				RCNLD						
				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
LT4	W/FOUR LIGH	L	1	4100.00		G	75		0.00	3,100
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
Ttl Gross Liv / Lease Area										

Record Detail by Land Use and Land Use  
LACONIA, NH

11/15/2024

Land Use	Land Use -	Land Area	PID	Mblu	Location	Sale Price	Assess Dist	Land N8HD	Actual Age	Eff Area	Sale Date	Abs Disp	Appraised Value	A/S Ratio	Zone	Sale Type
<b>1110, APT 4-B UNIT (2 items)</b>																
1110, APT 4-B UNIT		0.193985	5134	411//88//57///	53 GILFORD AV	\$465,000.00	0001	40	182	4,232	04/11/2023	0.1871	\$509,500.00	1.0957	RG	R
1110, APT 4-B UNIT		0.279074	5382	425//256//85///	14 RIVER ST	\$500,000.00	0001	40	144	4,185	01/16/2024	0.0576	\$483,100.00	0.9662	UC	R
<b>1120, APT OVER 8 CG (2 items)</b>																
1120, APT OVER 8 CG		0.168848	4355	442//192//54///	50-52 ROWE CT	\$815,000.00	0001	COMA	124	5,910	07/25/2023	0.3017	\$494,600.00	0.6069	UC	R
1120, APT OVER 8 CG		4.459995	5622	395//336//13///	150 BLUEBERRY LN	\$6,000,000.00	0001	COMA	39	22,118	10/31/2023	0.3818	\$3,160,500.00	0.5268	RA	R
<b>1300, LAND-R MDL-00 (4 items)</b>																
1300, LAND-R MDL-00		1.92	10	489//20//11///	OLD PRESCOTT HILL RD	\$133,000.00	0001	50	2,024	0	09/28/2023	0.4305	\$178,100.00	1.3391	RA	R
1300, LAND-R MDL-00		0.336088	1915	371//106//41///	12 HILL ST	\$67,500.00	0001	50	2,024	0	10/06/2023	0.8292	\$117,300.00	1.7378	RG	R
1300, LAND-R MDL-00		1.51	3415	36//67//22///	119 EASTMAN SHORE RD N	\$120,000.00	0001	50	2,024	0	03/04/2024	0.6889	\$191,700.00	1.5975	RR1	R
1300, LAND-R MDL-00		0.461272	102697	140//486//5//125/	141 AKWA VISTA	\$1,000,000.00	0001	90	2,024	0	09/21/2023	0.3329	\$575,700.00	0.5757	SFR	R
<b>3250, STORE/SHOP MDL-94 (1 item)</b>																
3250, STORE/SHOP MDL-94		0.8441	4627	432//33//29///	55 CANAL ST	\$300,000.00	0001	DWTN	104	2,308	05/31/2023	0.1549	\$226,100.00	0.7537	UC	R
<b>3260, REST/CLUBS (1 item)</b>																
3260, REST/CLUBS		0.670868	2151	327//220//11///	1137 UNION AV	\$818,200.00	0001	UNIO	52	2,091	06/01/2023	0.1408	\$628,200.00	0.7678	UC	R
<b>3320, AUTO REPR (1 item)</b>																
3320, AUTO REPR		1.281198	2152	327//220//10///	1145-1147 UNION AV	\$1,200,000.00	0001	UNIO	35	2,608	10/10/2023	0.2822	\$751,700.00	0.6264	UC	R
<b>4000, FACTORY MDL-96 (1 item)</b>																
4000, FACTORY MDL-96		0.642998	837	442//220//10///	84 UNION AV	\$650,000.00	0001	UNIO	104	16,594	05/25/2023	0.1608	\$695,100.00	1.0694	UC	R
<b>905R, CHARITY MDL-01 (1 item)</b>																
905R, CHARITY MDL-01		0.17034	778	448//184//2///	40 PINE ST	\$440,000.00	0001	40	114	3,770	01/05/2024	0.0118	\$394,600.00	0.8968	RG	R

Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/ 324/ 3/ /

Card # 1 of 2

Bldg Name  
 Sec # 1 of 1

Card # 1 of 2

State Use 4000  
 Print Date 12/12/2024 12:21:58

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH							
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer 2 Public Water	1 Paved	5 Heavy	Description	Code	Appraised	Assessed								
155 LEXINGTON DR						INDUSTR.	4000	5,551,800	5,551,800	VISION							
LACONIA NH 03246						IND LAND	4000	599,400	599,400								
						INDUSTR.	4000	367,000	367,000								
						Total				6,518,200	6,518,200						
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
NEW HAMPSHIRE BALL BEARINGS INC		1595 0970	07-17-2000	U	I	6,000	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
NEW HAMPSHIRE BALL BEARING INC		1511 0747	01-20-1999	U	I	6,000	1	2024	4000	5,551,800	2023	4000	3,343,400	2022	4000	3,209,500	
NEW HAMPSHIRE BALL BEARIN		0496 0392	12-22-1967	U	I	0			4000	599,400		4000	574,600		4000	574,600	
KEEWAYDIN SHORES INC		0 0	12-22-1967			0			4000	367,000		4000	367,000		4000	329,200	
						Total				6,518,200	Total	4,285,000	Total	4,113,300			
EXEMPTIONS			OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor									
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int									
		Total	0.00														
ASSESSING NEIGHBORHOOD								APPRAISED VALUE SUMMARY									
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code													
0001		C															
NOTES								Total Appraised Parcel Value									
N.H. BALL BEARING/ASTRO								5,177,000									
FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF								Appraised Xf (B) Value (Bldg)									
								374,800									
SHOP=HEATED WAITING ROOM								Appraised Ob (B) Value (Bldg)									
50X50 EASEMENT RELAYSTATN								367,000									
1N=ESMENT TO TEL&PSNH								Appraised Land Value (Bldg)									
								599,400									
								Special Land Value									
								0									
								Total Appraised Parcel Value									
								6,518,200									
								Valuation Method									
								C									
								Total Appraised Parcel Value									
								6,518,200									
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			
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100		REPLACE 12,500 SF ROOFIN	06-14-2023	PS	CY		02	MEASURED			
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100		REPLACE ROOF	02-28-2020	MPL	B		30	EXTERIOR INSPECTION			
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100		SITE PREP	05-08-2019	ML	B		29	DRIVE BY REVIEW			
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100			09-28-2016	TB			25	REVIEWED			
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100			02-11-2016	DD			14	INSPECTED			
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100			08-06-2013	DD			15	PERMIT VISIT			
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100			03-12-2012	DD			15	PERMIT VISIT			
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	l. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
1	4000	FACTORY MDL-	IP			295,958	SF 1.30	1.00000	5	1.00	INDG	1.400			0	1.82	538,600
1	4000	FACTORY MDL-	IP			8.680	AC 5,000.00	1.00000	0	1.00	INDG	1.400			0	7,000	60,800
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		599,400	



Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/324/3/1

Bldg # 1

Bldg Name  
 Sec # 1 of 1

Card # 2 of 2

State Use 4000  
 Print Date 12/12/2024 12:21:59

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH						
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed							
155 LEXINGTON DR  LACONIA NH 03246							INDUSTR.	4000	5,551,800	5,551,800						
							IND LAND	4000	599,400	599,400						
							INDUSTR.	4000	367,000	367,000						
							Total		6,518,200	6,518,200						
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	4000	5,551,800	2023	4000	3,343,400	2022	4000	3,209,500
									4000	599,400		4000	574,600		4000	574,600
									4000	367,000		4000	367,000		4000	329,200
								Total		6,518,200	Total		4,285,000	Total		4,113,300
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													
			ASSESSING NEIGHBORHOOD					<b>APPRAISED VALUE SUMMARY</b> Appraised Bldg. Value (Card) 5,177,000 Appraised Xf (B) Value (Bldg) 374,800 Appraised Ob (B) Value (Bldg) 367,000 Appraised Land Value (Bldg) 599,400 Special Land Value 0 Total Appraised Parcel Value 6,518,200 Valuation Method C Total Appraised Parcel Value 6,518,200								
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code												
0001		C														
NOTES																
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpos/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
Total Card Land Units						Parcel Total Land Area:						Total Land Value				599,400



Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/324/3/1

Bldg # 1

Bldg Name  
 Sec # 1 of 1

Card # 1 of 2

State Use 4000  
 Print Date 2/12/2025 9:22:23 AM

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	
			2 Public Water			INDUSTR.	4000	3,343,400	3,343,400	
		<b>SUPPLEMENTAL DATA</b>				IND LAND	4000	574,600	574,600	
		Alt Prcl ID 181 324 3A	ZONE 2			INDUSTR.	4000	367,000	367,000	
		OWNOCC N	ZONE 2 %							
		REVIEW	WARD WARD 1							
		ZONE 1 IP								
		ZONE 1 % 100								
		GIS ID 376-324-3	Assoc Pid#							
						Total	4,285,000	4,285,000		

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	Year	Code	Assessed	Year	Code	Assessed		
NEW HAMPSHIRE BALL BEARINGS INC	1595	0970	07-17-2000	U	I	6,000	1	2012	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900
NEW HAMPSHIRE BALL BEARING INC	1511	0747	01-20-1999	U	I	6,000	1	2023	4000	574,600		4000	554,000		4000	513,000
NEW HAMPSHIRE BALL BEARIN	0496	0392	12-22-1967	U	I	0			4000	329,200		4000	329,200		4000	329,200
KEEWAYDIN SHORES INC		0	12-22-1967			0										
								Total	4,113,300	Total	3,868,100	Total	3,827,100			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,968,600
Appraised Xf (B) Value (Bldg)	374,800
Appraised Ob (B) Value (Bldg)	367,000
Appraised Land Value (Bldg)	574,600
Special Land Value	0
Total Appraised Parcel Value	4,285,000
Valuation Method	C
Total Appraised Parcel Value	4,285,000

**NOTES**  
 N.H. BALL BEARING/ASTRO  
 FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF  
 SHOP=HEATED WAITING ROOM  
 50X50 EASEMENT RELAYSTATN  
 1N=ESMENT TO TEL&PSNH

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100	
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100	
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100	
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100	
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100	
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100	
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-14-2023	PS	CY		02	MEASURED
02-28-2020	MPL	B		30	EXTERIOR INSPECTION
05-08-2019	ML	B		29	DRIVE BY REVIEW
09-28-2016	TB			25	REVIEWED
02-11-2016	DD			14	INSPECTED
08-06-2013	DD			15	PERMIT VISIT
03-12-2012	DD			15	PERMIT VISIT

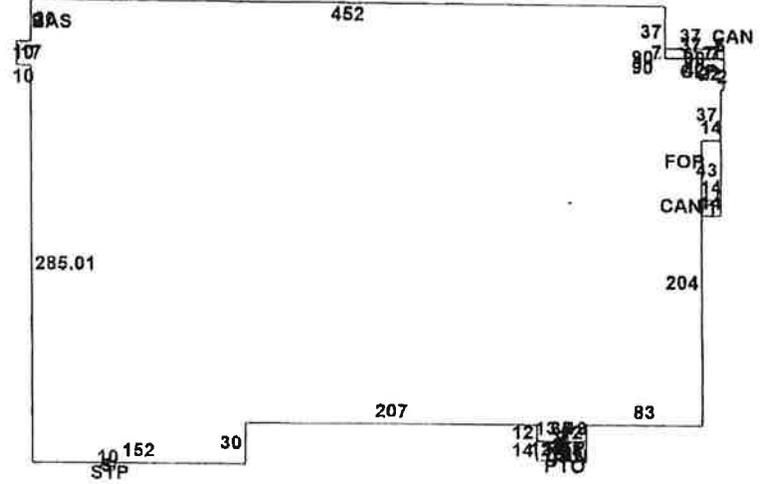
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
1	4000	FACTORY MDL-	IP			295,958	SF	1.24	1.00000	5	1.00	INDG	1.400		0	1.74	513,800
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.400		0	7,000	60,800
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		574,600	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	05	Hot Water			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	6				
Heat/AC	01	HEAT/AC PKGS			
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				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		4,430,777
			Year Built		1967
			Effective Year Built		1990
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		33
			Functional Obsol		
			External Obsol		
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		67
			RCNLD		2,968,600
			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 Ad	Appr. Value
LDL1	LOAD LEVELE	B	2	5900.00	1986		67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	25.00	1967	A	50		0.00	30,000
PAV1	PAVING-ASPH	L	166,73	2.50	1967	G	75		0.00	312,600
LT3	W/TRIPLE LIG	L	1	3300.00	1967	G	75		0.00	2,500
FN4	FENCE-8' CHA	L	120	17.00	1967	F	25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG	90		0.00	4,100
SPR3	DRY	B	156,47	3.50	1986		67		0.00	366,900
PAV2	PAVING-CONC	L	2,820	4.25	2016	A	50		0.00	6,000
SHD3	METAL	L	80	9.00		A	50		0.00	400
LT2	W/DOUBLE LI	L	4	2500.00		G	75		0.00	7,800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	29.72	395,421
BAS	First Floor	135,483	135,483	135,483	29.72	4,026,826
CAN	Canopy	0	234	23	2.92	684
CLP	Loading Platform, Finished	0	259	78	8.95	2,318
FEP	Porch, Enclosed, Finished	0	63	44	20.76	1,308
FOP	Porch, Open, Finished	0	602	120	5.92	3,567
PTO	Patlo	0	382	19	1.48	565
STP	Stoop	0	50	3	1.78	89
Ttl Gross Liv / Lease Area		148,787	150,377	149,074		4,430,778

BAS  
 4,435 sf  
 (4,435 sf)



Property Location 155 LEXINGTON DR  
 Vision ID 5694 Account # 4309

Map ID 376/324/3/1  
 Bldg # 1

Bldg Name  
 Sec # 1 of 1 Card # 2 of 2

State Use 4000  
 Print Date 2/12/2025 9:22:24 AM

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246	1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	3,343,400 574,600 367,000	
		2 Public Water			INDUSTR.	4000	3,343,400	3,343,400		
					SUPPLEMENTAL DATA					<b>VISION</b>
Alt Prcl ID 181 324 3A OWNOCC N			ZONE 2 ZONE 2 % WARD WARD 1		IND LAND	4000	574,600	574,600		
REVIEW ZONE 1 IP ZONE 1 % 100			Assoc Pid#		INDUSTR.	4000	367,000	367,000		
GIS ID 376-324-3					Total		4,285,000	4,285,000		

RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
						2022	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900
							4000	574,600		4000	554,000		4000	513,000
							4000	329,200		4000	329,200		4000	329,200
						Total		4,113,300	Total		3,868,100	Total		3,827,100

EXEMPTIONS				OTHER ASSESSMENTS				APPROAISED VALUE SUMMARY		
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int		
									Appraised Bldg. Value (Card)	2,968,600
									Appraised Xf (B) Value (Bldg)	374,800
									Appraised Ob (B) Value (Bldg)	367,000
									Appraised Land Value (Bldg)	574,600
									Special Land Value	0
									Total Appraised Parcel Value	4,285,000
									Valuation Method	C
									Total Appraised Parcel Value	4,285,000

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.	Nhbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value
Total Card Land Units															574,600	

Parcel Total Land Area:

Total Land Value 574,600



Property Location 155 LEXINGTON DR  
 Vision ID 5694 Account # 4309

Map ID 376/ 324/ 3/ /  
 Bldg # 1

Bldg Name  
 Sec # 1 of 1 Card # 1 of 2

State Use 4000  
 Print Date 2/12/2025 9:22:13 AM

CURRENT OWNER				TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246				1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	
					2 Public Water			INDUSTR.	4000	3,209,500	3,209,500	
<b>SUPPLEMENTAL DATA</b>								IND LAND	4000	574,600	574,600	VISION
Alt Prcl ID 181 324 3A OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1				INDUSTR.	4000	329,200	329,200	
REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3				Assoc Pid#				Total		4,113,300	4,113,300	

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	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
NEW HAMPSHIRE BALL BEARINGS INC	1595	0970	07-17-2000	U	I	6,000	1	2022	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900			
NEW HAMPSHIRE BALL BEARING INC	1511	0747	01-20-1999	U	I	6,000	1		4000	574,600		4000	554,000		4000	513,000			
NEW HAMPSHIRE BALL BEARIN	0496	0392	12-22-1967	U	I	0			4000	329,200		4000	329,200		4000	329,200			
KEEWAYDIN SHORES INC		0	12-22-1967			0													
Total													4,113,300	Total		3,868,100	Total	3,827,100	

EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY	
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	
			0.00						Appraised Bldg. Value (Card)
Total			0.00						2,920,300

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

NOTES	
N.H. BALL BEARING/ASTRO	
8 DIFFERENT HEATINGSYSTEMS	
SHOP=HEATED WAITING ROOM	1N=ESMENT TO TEL&PSNH
50X50 EASEMENT RELAYSTATN	

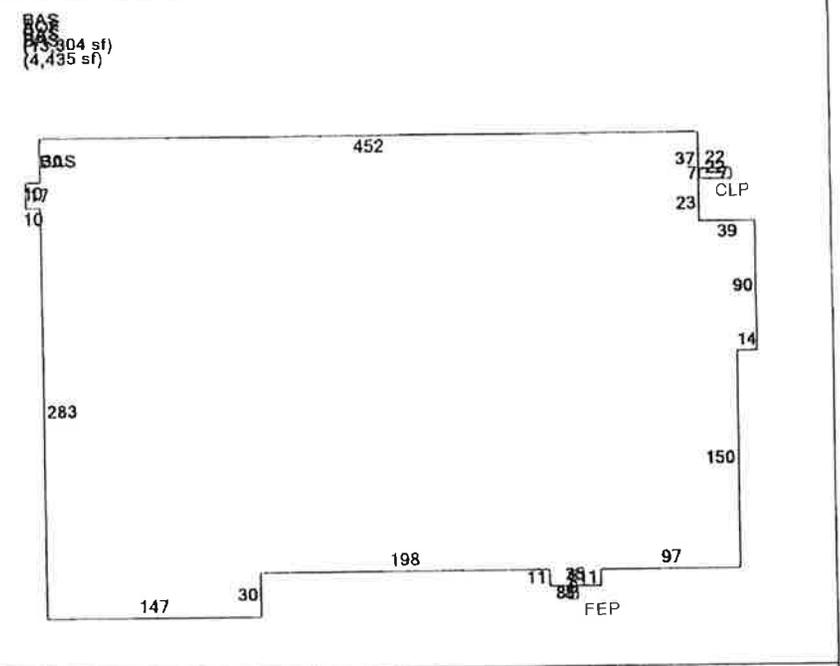
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result	
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100		REPLACE 12,500 SF ROOFIN	02-28-2020	MPL	B		30	EXTERIOR INSPECTION	
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100		REPLACE ROOF	05-08-2019	ML	B		29	DRIVE BY REVIEW	
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100		SITE PREP	09-28-2016	TB			25	REVIEWED	
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100			02-11-2016	DD			14	INSPECTED	
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100			08-06-2013	DD			15	PERMIT VISIT	
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100			03-12-2012	DD			15	PERMIT VISIT	
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100			10-21-2010	SW			41	HEARING CHANGE DATA	

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-	IP			295,958	SF	1.24	1,00000	5	1.00	INDG	1.400		0	1.74	513,800
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1,00000	0	1.00	INDG	1.400		0	7,000	60,800
Total Card Land Units						15.47	AC	Parcel Total Land Area:						15.47	Total Land Value		574,600

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	3				
Heat/AC	01	HEAT/AC PKGS			
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				

MIXED USE		
Code	Description	Percentage
4000	FACTORY MDL-96	100
		0
		0

COST / MARKET VALUATION		
RCN		4,358,612
Year Built		1967
Effective Year Built		1988
Depreciation Code		GD
Remodel Rating		
Year Remodeled		
Depreciation %		33
Functional Obsol		
External Obsol		
Trend Factor		1.000
Condition		
Condition %		
Percent Good		67
RCNLD		2,920,300
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
LDL1	LOAD LEVELE	B	2	5900.00	1986			67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	22.00	1967	A		50		0.00	26,400
PAV1	PAVING-ASPH	L	130.00	2.50	1967	VG		90		0.00	292,500
LT1	LIGHTS-IN W/P	L	5	1800.00	1967	A		50		0.00	4,500
LT3	W/TRIPLE LIG	L	1	3300.00	1967	F		25		0.00	800
FN4	FENCE-8' CHAI	L	120	17.00	1967	F		25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG		90		0.00	4,100
SPR3	DRY	B	156.47	2.50	1986			67		0.00	262,100
KITH	X KITCHEN	B	1	4000.00	1986			67		0.00	2,700
CLR1	COOLER	B	63	86.00	1986			67		0.00	3,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	29.47	392,056
BAS	First Floor	134,521	134,521	134,521	29.47	3,964,199
CLP	Loading Platform, Finished	0	154	46	8.80	1,356
FEP	Porch, Enclosed, Finished	0	48	34	20.87	1,002
Ttl Gross Liv / Lease Area		147,825	148,027	147,905		4,358,613

Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/ 324/ 3/ /

Bldg # 1

Bldg Name  
 Sec # 1 of 1

Card # 2 of 2

State Use 4000  
 Print Date 2/12/2025 9:22:15 AM

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH								
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246		1 Level	3 Public Sewer 2 Public Water	1 Paved	5 Heavy	Description	Code	Appraised	Assessed									
						INDUSTR.	4000	3,209,500	3,209,500	VISION								
						IND LAND	4000	574,600	574,600									
						INDUSTR.	4000	329,200	329,200									
<b>SUPPLEMENTAL DATA</b>						Total				4,113,300	4,113,300							
Alt Prcl ID 181 324 3A OWNOC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3 Zone 2 Zone 2 % WARD WARD 1 Assoc Pid#																		
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
										2022	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900
											4000	574,600		4000	554,000		4000	513,000
											4000	329,200		4000	329,200		4000	329,200
										Total		4,113,300	Total		3,868,100	Total		3,827,100
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																		
ASSESSING NEIGHBORHOOD										<b>APPRAISED VALUE SUMMARY</b>								
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	Appraised Bldg. Value (Card)					2,920,300								
0001		C			Appraised Xf (B) Value (Bldg)					289,200								
					Appraised Ob (B) Value (Bldg)					329,200								
					Appraised Land Value (Bldg)					574,600								
					Special Land Value					0								
					Total Appraised Parcel Value					4,113,300								
					Valuation Method					C								
					Total Appraised Parcel Value					4,113,300								
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		
Total Card Land Units					Parcel Total Land Area:					Total Land Value						574,600		



Property Location 155 LEXINGTON DR  
 Vision ID 5694 Account # 4309

Map ID 376/ 324/ 3/ /  
 Bldg # 1

Bldg Name  
 Sec # 1 of 1 Card # 1 of 2

State Use 4000  
 Print Date 2/12/2025 9:21:41 AM

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	
			2 Public Water			INDUSTR.	4000	2,984,900	2,984,900	
		<b>SUPPLEMENTAL DATA</b>				IND LAND	4000	554,000	554,000	
		Alt Prcl ID 181 324 3A	OWNOCC N	ZONE 2	ZONE 2 %	INDUSTR.	4000	329,200	329,200	<b>VISION</b>
		REVIEW		WARD	WARD 3	Total			3,868,100	
		GIS ID 376-324-3		Assoc Pid#						

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
1595 0970	07-17-2000	U	I	6,000	1	2021	4000	2,984,900	2020	4000	2,984,900	2019	4000	2,984,900	
1511 0747	01-20-1999	U	I	6,000	1		4000	554,000		4000	513,000		4000	513,000	
0496 0392	12-22-1967	U	I	0			4000	329,200		4000	329,200		4000	329,200	
0	12-22-1967			0		Total			3,868,100			Total			3,827,100

EXEMPTIONS				OTHER ASSESSMENTS				APPRaised VALUE SUMMARY		
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int		
			Total				0.00		Appraised Bldg. Value (Card)	2,695,700
									Appraised Xf (B) Value (Bldg)	289,200
									Appraised Ob (B) Value (Bldg)	329,200
									Appraised Land Value (Bldg)	554,000
									Special Land Value	0
									Total Appraised Parcel Value	3,868,100
									Valuation Method	C
									Total Appraised Parcel Value	3,868,100

ASSESSING NEIGHBORHOOD			
Nbhd	Nbhd Name	Cyclical Group	TIF District
0001		C	

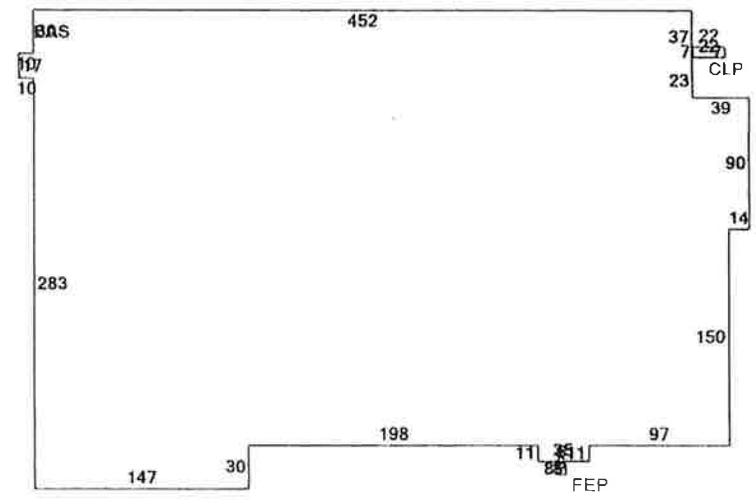
NOTES	
N.H. BALL BEARING/ASTRO	
8 DIFFERENT HEATINGSYSTEMS	
SHOP=HEATED WAITING ROOM	1N=ESMENT TO TEL&PSNH
50X50 EASEMENT RELAYSTATN	

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
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100		REPLACE 12,500 SF ROOFIN	02-28-2020	MPL	B		30	EXTERIOR INSPECTION
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100		REPLACE ROOF	05-08-2019	ML	B		29	DRIVE BY REVIEW
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100		SITE PREP	09-28-2016	TB			25	REVIEWED
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100			02-11-2016	DD			14	INSPECTED
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100			08-06-2013	DD			15	PERMIT VISIT
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100			03-12-2012	DD			15	PERMIT VISIT
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100			10-21-2010	SW			41	HEARING CHANGE DATA

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-	IP			295,958	SF	1.24	1.00000	5	1.00	INDG	1.350		0	1.67	495,400
1	4000	FACTORY MDL-	IP			8,680	AC	5,000.00	1.00000	0	1.00	INDG	1.350		0	6,750	58,600
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		554,000	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	3				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Conn Wall	0.00				
1st Floor Use:	4000				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		4,023,460
			Year Built	1967	
			Effective Year Built	1988	
			Depreciation Code	GD	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	33	
			Functional Obsol		
			External Obsol		
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	67	
			RCNLD		2,695,700
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

BAS  
 BAS  
 43,304 sf  
 (4,435 sf)



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
LDL1	LOAD LEVELE	B	2	5900.00	1986		67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	22.00	1967	A	50		0.00	26,400
PAV1	PAVING-ASPH	L	130,00	2.50	1967	VG	90		0.00	292,500
LT1	LIGHTS-IN W/P	L	5	1800.00	1967	A	50		0.00	4,500
LT3	W/TRIPLE LIG	L	1	3300.00	1967	F	25		0.00	800
FN4	FENCE-8' CHAI	L	120	17.00	1967	F	25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG	90		0.00	4,100
SPR3	DRY	B	156,47	2.50	1986		67		0.00	262,100
KITH	X KITCHEN	B	1	4000.00	1986		67		0.00	2,700
CLB1	COOLER	B	63	86.00	1986		67		0.00	3,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	27.20	361,909
BAS	First Floor	134,521	134,521	134,521	27.20	3,659,375
CLP	Loading Platform, Finished	0	154	46	8.13	1,251
FEP	Porch, Enclosed, Finished	0	48	34	19.27	925
Ttl Gross Liv / Lease Area		147,825	148,027	147,905		4,023,460



CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH						
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer 2 Public Water	1 Paved	5 Heavy	Description	Code	Appraised	Assessed							
155 LEXINGTON DR		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 181 324 3A OWNOC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3 ZONE 2 ZONE 2 % WARD WARD 3 Assoc Pid#				INDUSTR.	4000	2,984,900	2,984,900							
LACONIA NH 03246						IND LAND	4000	554,000	554,000	INDUSTR.	4000	329,200	329,200			
						Total		3,868,100	3,868,100							
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
								2021	4000	2,984,900	2020	4000	2,984,900	2019	4000	2,984,900
									4000	554,000		4000	513,000		4000	513,000
									4000	329,200		4000	329,200		4000	329,200
						Total		3,868,100	Total		3,827,100	Total		3,827,100		
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																
ASSESSING NEIGHBORHOOD							<b>APPRAISED VALUE SUMMARY</b> Appraised Bldg. Value (Card) 2,695,700 Appraised Xf (B) Value (Bldg) 289,200 Appraised Ob (B) Value (Bldg) 329,200 Appraised Land Value (Bldg) 554,000 Special Land Value 0 Total Appraised Parcel Value 3,868,100 Valuation Method C									
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code												
0001		C														
NOTES																
							Total Appraised Parcel Value 3,868,100									
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
Total Card Land Units					Parcel Total Land Area:					Total Land Value 554,000						



Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/324/3/1

Bldg # 1

Bldg Name  
 Sec # 1 of 1

Card # 1 of 2

State Use 4000  
 Print Date 2/12/2025 9:21:30 AM

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT			
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246	1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501  LACONIA, NH  <b>VISION</b>
		2 Public Water			INDUSTR.	4000	2,984,900	2,984,900	
<b>SUPPLEMENTAL DATA</b>					IND LAND	4000	513,000	513,000	
Alt Prcl ID 181 324 3A OWNOCC N  REVIEW ZONE 1 IP ZONE 1 % 100  GIS ID 376-324-3					INDUSTR.	4000	329,200	329,200	
							Total	3,827,100	3,827,100

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
NEW HAMPSHIRE BALL BEARINGS INC	1595	0970	07-17-2000	U	I	6,000	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
NEW HAMPSHIRE BALL BEARING INC	1511	0747	01-20-1999	U	I	6,000	1	2020	4000	2,984,900	2019	4000	2,984,900	2018	4000	3,040,000
NEW HAMPSHIRE BALL BEARIN	0496	0392	12-22-1967	U	I	0			4000	513,000		4000	513,000		4000	513,000
KEEWAYDIN SHORES INC		0	12-22-1967			0			4000	329,200		4000	329,200		4000	329,200
								Total	3,827,100		Total	3,827,100		Total	3,882,200	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,695,700
Appraised Xf (B) Value (Bldg)	289,200
Appraised Ob (B) Value (Bldg)	329,200
Appraised Land Value (Bldg)	513,000
Special Land Value	0
Total Appraised Parcel Value	3,827,100
Valuation Method	C
Total Appraised Parcel Value	3,827,100

ASSESSING NEIGHBORHOOD			
Nbhd	Nbhd Name	Cyclical Group	TIF District
0001		C	

**NOTES**

N.H. BALL BEARING/ASTRO  
 8 DIFFERENT HEATINGSYSTEMS  
 SHOP=HEATED WAITING ROOM  
 50X50 EASEMENT RELAYSTATN  
 1N=ESMENT TO TEL&PSNH

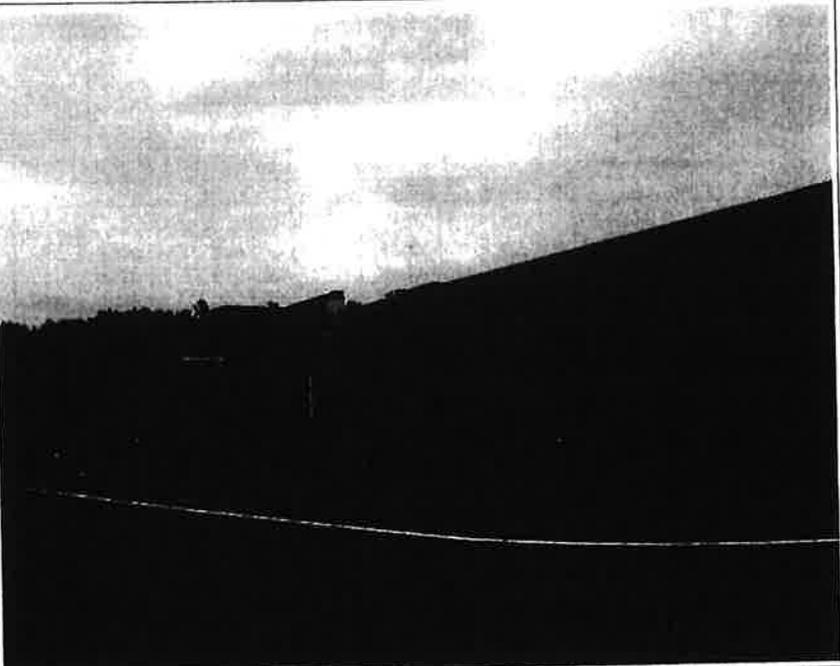
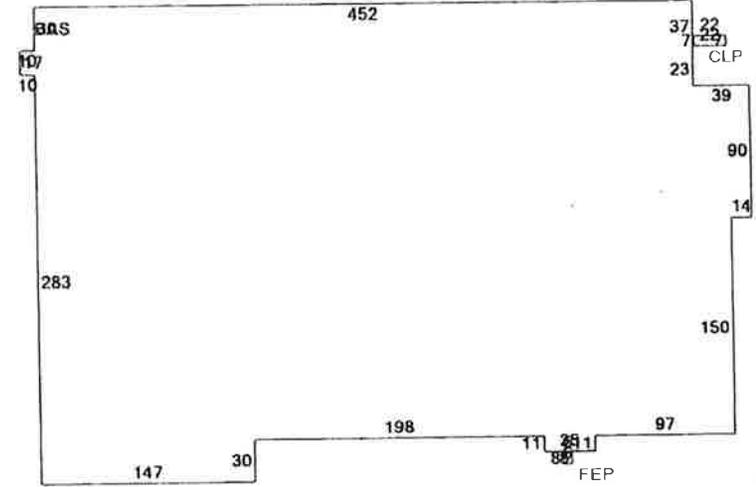
BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100	
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100	
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100	
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100	
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100	
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100	
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
02-28-2020	MPL	B		30	EXTERIOR INSPECTION
05-08-2019	ML	B		29	DRIVE BY REVIEW
09-28-2016	TB			25	REVIEWED
02-11-2016	DD			14	INSPECTED
08-06-2013	DD			15	PERMIT VISIT
03-12-2012	DD			15	PERMIT VISIT
10-21-2010	SW			41	HEARING CHANGE DATA

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		
1	4000	FACTORY MDL-	IP			295,958	SF	1.24	1.00000	5	1.00	INDG	1.250			
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.250			
														0	1.55	458,700
														0	6,250	54,300
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		513,000

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	3				
Heat/AC	01	HEAT/AC PKGS			
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				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		4,023,460
			Year Built	1967	
			Effective Year Built	1987	
			Depreciation Code	GD	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	33	
			Functional Obsol		
			External Obsol		
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	67	
			RCNLD		2,695,700
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

BAS  
 BAS  
 13,304 sf)  
 (4,435 sf)



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)											
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond.	Cd	% Good	Grade	Grade Adj	Appr. Value
LDL1	LOAD LEVELE	B	2	5900.00	1986			67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	22.00	1967	A		50		0.00	26,400
PAV1	PAVING-ASPH	L	130,000	2.50	1967	VG		90		0.00	292,500
LT1	LIGHTS-IN W/P	L	5	1800.00	1967	A		50		0.00	4,500
LT3	W/TRIPLE LIG	L	1	3300.00	1967	F		25		0.00	800
FN4	FENCE-8' CHAI	L	120	17.00	1967	F		25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG		90		0.00	4,100
SPR3	DRY	B	156,47	2.50	1986			67		0.00	262,100
KITH	X KITCHEN	B	1	4000.00	1986			67		0.00	2,700
CLR1	COOLER	B	63	86.00	1986			67		0.00	3,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	27.20	361,909
BAS	First Floor	134,521	134,521	134,521	27.20	3,659,375
CLP	Loading Platform, Finished	0	154	46	8.13	1,251
FEP	Porch, Enclosed, Finished	0	48	34	19.27	925
Ttl Gross Liv / Lease Area		147,825	148,027	147,905		4,023,460

Property Location 155 LEXINGTON DR  
 Vision ID 5694

Account # 4309

Map ID 376/324/3/1

Bldg # 1

Bldg Name  
 Sec # 1 of 1

Card # 2 of 2

State Use 4000  
 Print Date 2/12/2025 9:21:31 AM

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH						
NEW HAMPSHIRE BALL BEARINGS I  155 LEXINGTON DR  LACONIA NH 03246	1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	INDUSTR. 4000 2,984,900 IND LAND 4000 513,000 INDUSTR. 4000 329,200							
		2 Public Water														
<b>SUPPLEMENTAL DATA</b>										<b>VISION</b>						
Alt Prcl ID 181 324 3A OWNOCC N			ZONE 2 ZONE 2 % WARD WARD 3													
REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3			Assoc Pid#													
						Total		3,827,100	3,827,100							
RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)										
BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
							2020	4000	2,984,900	2019	4000	2,984,900	2018	4000	3,040,000	
								4000	513,000		4000	513,000		4000	513,000	
								4000	329,200		4000	329,200		4000	329,200	
							Total		3,827,100	Total		3,827,100	Total		3,882,200	
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																
ASSESSING NEIGHBORHOOD						APPRAISED VALUE SUMMARY										
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code					Appraised Bldg. Value (Card)		2,695,700					
0001		C							Appraised Xf (B) Value (Bldg)		289,200					
								Appraised Ob (B) Value (Bldg)		329,200						
								Appraised Land Value (Bldg)		513,000						
								Special Land Value		0						
								Total Appraised Parcel Value		3,827,100						
								Valuation Method		C						
								Total Appraised Parcel Value		3,827,100						
BUILDING PERMIT RECORD						VISIT / CHANGE HISTORY										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Ca	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
Total Card Land Units						Parcel Total Land Area:						Total Land Value			513,000	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	40	Light Indust								
Model	96	Industrial								
Grade	04	Average +10								
Stories:	1									
Occupancy	1.00									
Exterior Wall 1	22	Precast Panel								
Exterior Wall 2	27	Pre-finish Metl								
Roof Structure	01	Flat								
Roof Cover	12	Membrane								
Interior Wall 1	01	Minim/Masonry								
Interior Wall 2	05	Drywall/Sheet								
Interior Floor 1	03	Concr-Finished								
Interior Floor 2	06	Lino/Vinyl								
Heating Fuel	03	Gas								
Heating Type	06	Steam								
AC Type	03	Central								
Bldg Use	4000	FACTORY MDL-96								
Total Rooms										
Total Bedrms	00									
Total Baths	3									
Heat/AC	01	HEAT/AC PKGS								
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									
			<b>MIXED USE</b>							
			Code	Description	Percentage					
			<b>COST / MARKET VALUATION</b>							
			RCN							
			Year Built							
			Effective Year Built							
			Depreciation Code							
			Remodel Rating							
			Year Remodeled							
			Depreciation %							
			Functional Obsol							
			External Obsol							
			Trend Factor							
			Condition							
			Condition %							
			Percent Good							
			RCNLD							
			Dep % Ovr							
			Dep Ovr Comment							
			Misc Imp Ovr							
			Misc Imp Ovr Comment							
			Cost to Cure Ovr							
			Cost to Cure Ovr Comment							
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
CLR2	FREEZER TEM	B	63	110.00	1986		67		0.00	4,600
PAV2	PAVING-CONC	L	100	4.25	2016	VG	90		0.00	400
CLR2	FREEZER TEM	B	112	110.00	1986		67		0.00	8,300
<b>BUILDING SUB-AREA SUMMARY SECTION</b>										
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value				
Ttl Gross Liv / Lease Area										

## APPENDIX A

New Hampshire Ball Bearings, Inc.

2024 Tax Abatement Application

New Hampshire Ball Bearings, Inc. ("NHBB") is seeking to abate the 2024 property taxes assessed for the property located at 155 Lexington Drive, Laconia, NH 03426 for the following reasons:

### 1. Errors in Factual Data.

- a. Outbuilding/Extra Features – NHBB contends the units calculated for Outbuildings & Yard Items (OB), and Extra Features (XF) – including the asphalt and concrete pavement areas – are incorrect. These discrepancies likely contributed to inaccurate calculations of the Appraised XF Value and/or Appraised OB Value. NHBB is in the process of measuring these outbuildings and features and intends to update the application with the revised measurements as soon as they are completed.
- b. Building Sub-Area – NHBB asserts that the Gross Area measurements for several locations – specifically the First Floor, Office Space, Loading Platform, and both Open and Enclosed Porches – are erroneous. These inaccuracies appear to have led to an incorrect Appraised Building Value. NHBB has measured the First Floor at 123,262 ft<sup>2</sup>, the Office Space at 26,720 ft<sup>2</sup>, and the total square footage of the main building plus all out buildings at 152,720 ft<sup>2</sup>. NHBB is currently gathering more specific measurements for the porches, Patio, and Loading Platform and will amend the application with the corrected data at the earliest opportunity.

### 2. Errors in Market Data.

- a. Cost/Market Evaluation – NHBB contends that the depreciation percentage applied in calculating the Replacement Cost New Less Depreciation (RCNLD) is flawed. A review of property records over the last five years reveals no adjustment in depreciation, despite the passage of time. NHBB plans to seek an independent valuation from a professional appraiser and will amend the application with this expert opinion as soon as it is available.

### 3. Disproportionate Assessment.

- a. Preserving Claim - Because the property value is still under review, NHBB is unable to fully assess the issue of proportionality at this time. However, after reviewing all available documentation, including the USPAP report, NHBB believes it has grounds for a claim of disproportionate assessment. We have included this matter here to preserve any potential claims that may arise during our ongoing research and investigation.

SIGNATURE \_\_\_\_\_

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 www.laconianh.gov 1200

City of Laconia  
 Real Estate Tax Bill  
 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date																								
2024	4309	455609	12/09/2024	8% if paid after:	1/10/2025																								
Map/Parcel No.		Location of Property			Area																								
376/324/3		155 LEXINGTON DR			15.47																								
Owner of Record				Tax Calculation																									
NEW HAMPSHIRE BALL BEARINGS INC 155 LEXINGTON DR LACONIA, NH 03246				Prior Years Due																									
<i>5034936</i> <i>DTO OF 503600</i>				Gross Tax	\$88,843.00																								
				July Tax	\$29,802.00																								
<table border="1"> <thead> <tr> <th>Tax Rate</th> <th colspan="3">Assessed Valuation</th> </tr> </thead> <tbody> <tr> <td>City Tax Rate</td> <td>5.440</td> <td>Land Value</td> <td>599,400</td> </tr> <tr> <td>County Tax Rate</td> <td>0.960</td> <td>Building Value</td> <td>5,918,800</td> </tr> <tr> <td>Local School Rate</td> <td>6.080</td> <td>Total Value</td> <td>6,518,200</td> </tr> <tr> <td>State Ed. Rate</td> <td>1.150</td> <td>- Exemptions</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>13.63</b></td> <td><b>Net Value</b></td> <td><b>6,518,200</b></td> </tr> </tbody> </table>				Tax Rate	Assessed Valuation			City Tax Rate	5.440	Land Value	599,400	County Tax Rate	0.960	Building Value	5,918,800	Local School Rate	6.080	Total Value	6,518,200	State Ed. Rate	1.150	- Exemptions		<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>6,518,200</b>	December Tax	\$59,041.00
Tax Rate	Assessed Valuation																												
City Tax Rate	5.440	Land Value	599,400																										
County Tax Rate	0.960	Building Value	5,918,800																										
Local School Rate	6.080	Total Value	6,518,200																										
State Ed. Rate	1.150	- Exemptions																											
<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>6,518,200</b>																										
				Less: Veteran Credit																									
				Pre-payments																									
				Net December Tax	\$59,041.00																								
				July Tax Balance																									
				<b>Amount to Pay</b>	<b>\$59,041.00</b>																								

**INFORMATION FOR TAXPAYERS** \*Plus interest on Prior Years & July Bill if Applicable

1. Please use account number on checks and all inquiries. Payable to "City of Laconia."
  2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled check is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  3. Taxes are not considered paid until the check clears. A fee is charged on all payments returned for any reason.
  4. The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  5. Valuation questions must be to Assessors (not Tax Collector) 603-527-1268.
  6. You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  7. Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  8. **Unpaid Accounts after January next year will be subject to tax lien and additional charges.**
  9. There is a fee of \$1.00 per account for payment histories or research of records.
  10. July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  11. Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  12. Tax year is April 1 to March 31, RSA 76:2
  13. If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, phone: 603-527-1268.
  14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS.

**detach here**      **TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL**      **detach here**

Tax Collector      City of Laconia      Prior Years Due \*  
 PO Box 489 45 Beacon St East      Real Estate Tax Bill  
 Laconia, NH 03247  
 FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL      \* Plus Interest

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
376/324/3	155 LEXINGTON DR	2024	4309	455609	1/10/2025
8% APR Interest Charged After:				1/10/2025	<b>Amount to Pay</b>
				July Tax Balance	\$59,041.00
				Net December Tax	\$59,041.00

NEW HAMPSHIRE BALL BEARINGS INC  
 155 LEXINGTON DR  
 LACONIA, NH 03246

**Address Changes:**

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Property Location 155 LEXINGTON DR  
 Vision ID 5694 Account # 4309

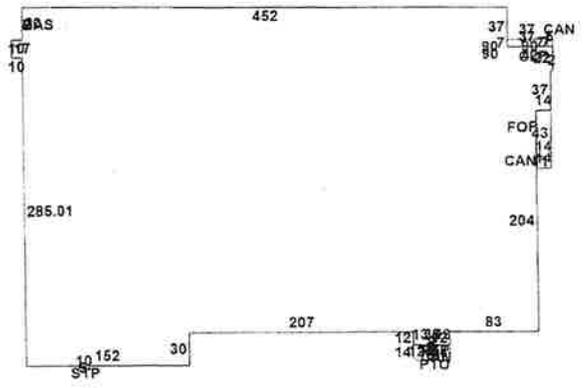
Map ID 376/324/3/1  
 Bldg # 1

Bldg Name  
 Sec # 1 of 1 Card # 1 of 2

State Use 4000  
 Print Date 12/12/2024 12:21:59

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stones:	1				
Occupancy	1.00				
Exterior Wall 1	22	Precast Panel			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	12	Membrane			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	05	Hot Water			
AC Type	03	Central			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	6				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Conn Wall	0.00				
1st Floor Use:	4000				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		7,726,804
			Year Built	1967	
			Effective Year Built	1991	
			Depreciation Code	GD	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	33	
			Functional Obsol		
			External Obsol		
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	67	
			RCNLD		5,177,000
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

BAS  
 BAS 04 sf  
 (4,435 sf)



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Good	Grade	Grade Adj	Appr Value
LDL1	LOAD LEVELE	B	2	5900.00	1986		67		0.00	7,900
FGR1	GARAGE-AVE	L	2,400	25.00	1967	A	50		0.00	30,000
PAV1	PAVING-ASPH	L	166,73	2.50	1967	G	75		0.00	312,600
LT3	W/TRIPLE LIG	L	1	3300.00	1967	G	75		0.00	2,500
FN4	FENCE-8' CHAI	L	120	17.00	1967	F	25		0.00	500
SHP1	WORK SHOP A	L	288	16.00	1990	VG	90		0.00	4,100
SPR3	DRY	B	156,47	3.50	1986		67		0.00	366,900
PAV2	PAVING-CONC	L	2,820	4.25	2016	A	50		0.00	6,000
SHD3	METAL	L	80	9.00		A	50		0.00	400
LT2	W/DOUBLE LI	L	4	2600.00		G	75		0.00	7,800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	13,304	13,304	13,304	51.83	689,573
BAS	First Floor	135,483	135,483	135,483	51.83	7,022,355
CAN	Canopy	0	234	23	5.09	1,192
CLP	Loading Platform, Finished	0	259	78	15.61	4,043
FEP	Porch, Enclosed, Finished	0	63	44	36.20	2,281
FOP	Porch, Open, Finished	0	602	120	10.33	6,220
PTO	Patio	0	382	19	2.58	985
STP	Stoop	0	50	3	3.11	155
Ttl Gross Liv / Lease Area		148,787	150,377	149,074		7,726,804



Property Location 155 LEXINGTON DR Map ID 376/ 324/ 3/ / Bldg Name State Use 4000  
 Vision ID 5694 Account # 4309 Bldg # 1 Sec # 1 of 1 Card # 1 of 2 Print Date 12/12/2024 12:21:58

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501						
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	LACONIA, NH						
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	5,551,800	5,551,800	<b>VISION</b>						
LACONIA NH 03246		SUPPLEMENTAL DATA			IND LAND	4000	599,400	599,400								
All Prcd ID 181 324 3A OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1			INDUSTR.	4000	367,000	367,000								
REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3		Assoc Pid#			Total		6,518,200	6,518,200								
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
NEW HAMPSHIRE BALL BEARINGS INC		1595 0970	07-17-2000	U	I	6,000	1	Year	Code	Assessed	Year	Code	Assessed			
NEW HAMPSHIRE BALL BEARING INC		1511 0747	01-20-1999	U	I	6,000	1	2024	4000	5,551,800	2023	4000	3,343,400			
NEW HAMPSHIRE BALL BEARING INC		0496 0392	12-22-1967	U	I	0			4000	599,400		4000	574,600			
KEEWAYDIN SHORES INC		0	12-22-1967			0			4000	367,000		4000	329,200			
		Total						6,518,200		Total		4,285,000				
		Total								Total		4,113,300				
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								<b>APPRAISED VALUE SUMMARY</b>								
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code				Appraised Bldg. Value (Card)				5,177,000				
0001		C						Appraised Xf (B) Value (Bldg)				374,800				
								Appraised Ob (B) Value (Bldg)				367,000				
								Appraised Land Value (Bldg)				599,400				
								Special Land Value				0				
								Total Appraised Parcel Value				6,518,200				
								Valuation Method				C				
								Total Appraised Parcel Value				6,518,200				
BUILDING PERMIT RECORD								VISIT / CHANGE HISTORY								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpos/Result		
2019-00285	08-27-2019	25	ROOF NEW	204,823	02-28-2020	100		REPLACE 12,500 SF ROOFING	06-14-2023	PS	CY		02	MEASURED		
2018-00228	08-14-2018	25	ROOF NEW	129,075	05-08-2019	100		REPLACE ROOF	02-28-2020	MPL	B		30	EXTERIOR INSPECTION		
2016-00095	04-15-2016	27	EXTERIOR RE	12,000	05-11-2016	100		SITE PREP	05-08-2019	ML	B		29	DRIVE BY REVIEW		
2015-00306	10-05-2015	25	ROOF NEW	187,375	02-11-2016	100			09-28-2016	TB			25	REVIEWED		
2015-00087	04-29-2015	35	C-RENOVATE	22,599	02-11-2016	100			02-11-2016	DD			14	INSPECTED		
2012-00405	01-23-2013		ANTENNA	1,000	08-06-2013	100			08-06-2013	DD			15	PERMIT VISIT		
2033-00252	09-21-2011	35	C-RENOVATE	210,000	03-12-2012	100			03-12-2012	DD			15	PERMIT VISIT		
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-	IP			295,958	SF	1.30	1.00000	5	1.00	INDG	1.400	0	1.82	538,600
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.400	0	7,000	60,800
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value		599,400

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Baron Kim Revocable Trust od 1995**

#### **Baron Kim, Trustee**

##### **Map 383, Block 325, Lot 2 – Assessed Value \$499,300**

50 Primrose Drive South. This property is a 1.50-acre industrial lot improved with a 9,366 square foot light manufacturing building built in 1970. The overall condition of the building relative to its age is average.

The taxpayer presented only the unsupported claim of \$322,100 market value.

No other evidence was provided.

##### **Map 383, Block 325, Lot 1 – Assessed Value \$941,600**

40 Primrose Drive South. This property is a 2.0-acre industrial lot improved with a 20,880 square foot light manufacturing building built in 1967. The overall condition of the building relative to its age is good.

The taxpayer presented only the unsupported claim of \$613,800 market value.

No other evidence was provided.

#### **Recommendation**

It is recommended that the individual value(s) of these two parcels of \$499,300 and \$941,600 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
KEBARON REALTY LLC		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed
40 PRIMROSE DR  LACONIA NH 03246		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 181 325 4 OWNOC N  REVIEW ZONE 1 IP ZONE 1 % 100  GIS ID 383-325-1  ZONE 2 ZONE 2 % WARD WARD 1  Assoc Pid#				INDUSTR.	4000	806,600	806,600
						IND LAND	4000	124,800	124,800
						INDUSTR.	4000	10,200	10,200
						Total		941,600	941,600

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)											
KEBARON REALTY LLC	2150	0699	03-16-2005	U	I	600,000	1B	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
ALTMAN ELIZABETH V BARON	0605	0483	04-19-1973	U	I	0		2024	4000	806,600	2023	4000	489,900	2022	4000	474,600		
LACONIA IND DEV CORP		0	04-19-1973			0			4000	124,800		4000	113,700		4000	113,700		
									4000	10,200		4000	10,200		4000	10,200		
							Total	941,600			Total	613,800			Total	598,500		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	742,500
Appraised Xf (B) Value (Bldg)	64,100
Appraised Ob (B) Value (Bldg)	10,200
Appraised Land Value (Bldg)	124,800
Special Land Value	0
Total Appraised Parcel Value	941,600
Valuation Method	C
Total Appraised Parcel Value	941,600

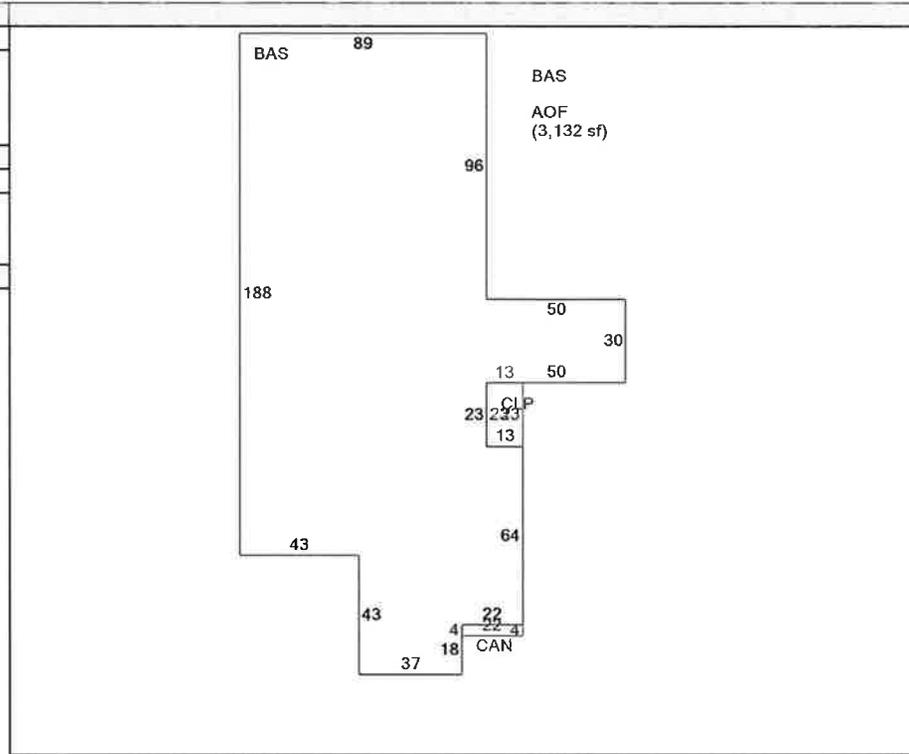
NOTES	
BARON MACHINE CO	F: SLAB I: TYPICAL
62% BUILT 1980	FFL 100 OFC 15 0 G
38% BUILT 1967	ELECT: 03-TYPICAL
37X43 OFC ADD 1997	

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2010-00390	11-19-2010	35	C-RENOVATE	40,000	06-02-2011	100	
232-97	07-23-1997	09	NEW ADD	170,000	01-21-1998	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-02-2011	DD			15	PERMIT VISIT
06-16-2010	JW			32	COM FIELD REVIEW
01-21-1998	TS			15	PERMIT VISIT
05-02-1994	DC			03	MEAS & INSPC
07-17-1987	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-	IP			87,300 SF	1.30	1.00000	5	1.00	INDA	1.100			0	1.43	124,800
Total Card Land Units						2.00 AC	Parcel Total Land Area: 2.00						Total Land Value				124,800

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
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	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	02	Oil			
Heating Type	03	Hot Air-no Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	1.5				
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				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		1,108,153
			Year Built		1967
			Effective Year Built		1991
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		33
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		67
			RCNLD		742,500
			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 Bit	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
PAT1	PATIO-AVG	L	288	6.00	1967	F	25		0	400
PAV1	PAVING-ASPH	L	15,750	2.50	1967	F	25		0	9,800
MEZ1	MEZZANINE-U	B	240	14.00	1986		67.00		0	2,300
A/C	AIR CONDITIO	B	3,437	3.50	1986		67.00		0	8,100
SPR3	DRY	B	22,916	3.50	1986		67.00		0	53,700

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,132	3,132	3,132	52.82	165,439
BAS	First Floor	17,748	17,748	17,748	52.82	937,485
CAN	Canopy	0	88	9	5.40	475
CLP	Loading Platform, Finished	0	299	90	15.90	4,754
Ttl Gross Liv / Lease Area		20,880	21,267	20,979		1,108,153



# 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**

RECEIVED

MAR 06 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/3/25

Date: 2/28/2025

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

Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com

Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

\*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): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 1 Tax Account. #: 105

2024 Assessed Valuation: \$ \$941,600

Property Location: 40 Primrose Dr S

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.)

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**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# 383/325/1 Appeal Year Market Value \$ 613,800

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



Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 taxcollector@laconianh.gov

City of Laconia  
 Real Estate Tax Bill  
 1200 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	105	455703	12/9/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
383/325/1		40 PRIMROSE DR S			2.00
Owner of Record				Tax Calculation	
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value	124,800	July Tax	\$4,269.00
County Tax Rate	0.960	Building Value	816,800	December Tax	\$8,565.00
Local School Rate	6.080	Total Value	941,600	- Less: Veteran Credit	
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$8,565.00
				July Tax Balance	
<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>941,600</b>	<b>Amount to Pay</b>	<b>\$8,565.00</b>

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

1. Please use account number on checks and all inquiries. Payable to "City of Laconia."
  2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  3. Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
  4. The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  5. Valuation questions must be to Assessors (not Tax Collector) 527-1268.
  6. You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  7. Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  8. Unpaid Accounts after January next year will be subject to tax lien and additional charges.
  9. There is a fee of \$1.00 per account for payment histories or research of records.
  10. July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  11. Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  12. Tax year is April 1 to March 31. RSA 76:2
  13. If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
  14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

4670

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	455703	1/10/2025
8% APR Interest Charged After:		1/10/2025		<b>Amount to Pay</b>	<b>\$8,565.00</b>
				July Tax Balance	
				Net December Tax	\$8,565.00

KEBARON REALTY LLC  
 40 PRIMROSE DR  
 LACONIA, NH 03246

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 taxcollector@laconianh.gov

City of Laconia  
 Real Estate Tax Bill  
 2024 July 1st Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	105	441780 - 40	5/23/2024	8% if paid after:	7/1/2024
Map/Parcel No.		Location of Property		Area	
383/325/1		40 PRIMROSE DR S		2.00	
Owner of Record			Tax Calculation		
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246			Prior Years Due		
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	2.895	Land Value	113,700	July Tax	\$4,269.00
County Tax Rate	0.490	Building Value	500,100	- Less: Veteran Credit	\$4,269.00
Local School Rate	2.970	Total Value	613,800	Prepayments	
State Ed. Rate	0.600	- Exemptions		Net July Tax	\$4,269.00
Total	6.96	Net Value	613,800	Amount to Pay	\$4,269.00

GL 2400

ENTERED

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
  - REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  - Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
  - The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  - Valuation questions must be to Assessors (not Tax Collector) 527-1268.
  - You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  - Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  - Unpaid Accounts after January next year will be subject to tax lien and additional charges.
  - There is a fee of \$1.00 per account for payment histories or research of records.
  - July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  - Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  - Tax year is April 1 to March 31. RSA 76:2
  - If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
  - Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	441780	7/1/2024
8% APR Interest Charged After:		7/1/2024		Amount to Pay	\$4,269.00
				Net July Tax	\$4,269.00

KEBARON REALTY LLC  
 40 PRIMROSE DR  
 LACONIA, NH 03246

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501  LACONIA, NH  <b>VISION</b>	
BARON KIM REV TRUST OF 1995		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised		Assessed
BARON KIM TRUSTEE 667 GILFORD AV						INDUSTR.	4000	411,400		411,400
GILFORD NH 03249						IND LAND	4000	80,000		80,000
<b>SUPPLEMENTAL DATA</b>						INDUSTR.	4000	7,900	7,900	
Alt Prcl ID 181 325 6 OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1		Assoc Pid#		Total			499,300	499,300

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)											
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
2480 0861	03-21-2008	U	I	4,000	44	2024	4000	411,400	2023	4000	241,200	2022	4000	256,800				
1122 0297	12-29-1989	Q	I	285,000	00		4000	80,000		4000	73,000		4000	72,700				
	12-29-1989			0			4000	7,900		4000	7,900		4000	7,900				
Total						499,300			Total			322,100			Total			337,400

EXEMPTIONS				OTHER ASSESSMENTS				
Year	Code	Description	Amount	Code	Description	Number	Amount	
			Total					0.00

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	399,000
Appraised Xf (B) Value (Bldg)	12,400
Appraised Ob (B) Value (Bldg)	7,900
Appraised Land Value (Bldg)	80,000
Special Land Value	0
Total Appraised Parcel Value	499,300
Valuation Method	C
Total Appraised Parcel Value	499,300

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

**NOTES**

BARON MACHINE  
 6/10 SPACE FOR LEASE  
 PRIMARILY OFFICE/ REAR OF BLD  
 WELDING SHOP  
 FUNC: BUILDING EMPTY EXCEPT FOR WELDING  
 SHOP, OUTDATED - IN NEED OF REPAIRS

ELECT: 03-TYPICAL  
 AREA PER TAX MAP  
 F: CONCRETE I: TYPICAL

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
257-96	09-04-1996	35	C-RENOVATE	25,000	12-10-1996	100		

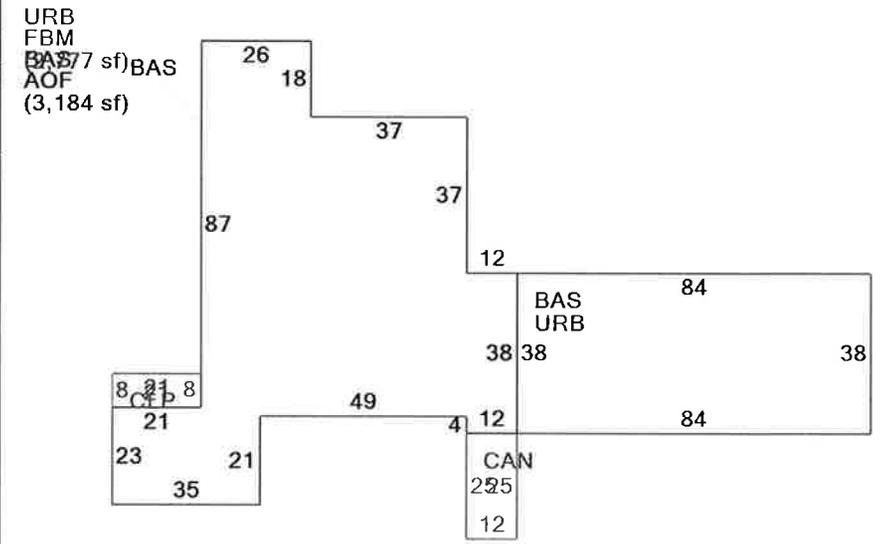
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-16-2010	JW			32	COM FIELD REVIEW
04-11-2008	DD			03	MEAS & INSPC
12-10-1996	TS			15	PERMIT VISIT
05-02-1994	DC			03	MEAS & INSPC
09-29-1993	99			99	MMC INFO

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	4000	FACTORY MDL-	IP			54,450 SF	1.30	1.00000	5	1.00	INDA	1.100		0	1.43	77,900		
1	4000	FACTORY MDL-	IP			0.250 AC	5,000.00	1.00000	0	1.00	50	1.700		0	8,500	2,100		
Total Card Land Units						1.50 AC	Parcel Total Land Area:						1.50	Total Land Value				80,000

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	2				
Occupancy	2.00				
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	04	Plywood Panel			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	2.5				
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				

MIXED USE		
Code	Description	Percentage
4000	FACTORY MDL-96	100
		0
		0

COST / MARKET VALUATION	
RCN	643,534
Year Built	1970
Effective Year Built	1986
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	38
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	62
RCNLD	399,000
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
PAV1	PAVING-ASPH	L	10,000	2.50	1970	F	25		0	6,300
FN3	FENCE-6' CHAI	L	164	13.00	1988	A	50		0	1,100
SHD1	SHED FRAME	L	80	12.00	1994	A	50		0	500
A/C	AIR CONDITIO	B	5,718	3.50	1985		62.00		0	12,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,184	3,184	3,184	61.04	194,348
BAS	First Floor	6,182	6,182	6,182	61.04	377,343
CAN	Canopy	0	300	30	6.10	1,831
CLP	Loading Platform, Finished	0	168	50	18.17	3,052
FBM	Basement, Finished	0	2,777	972	21.36	59,330
URB	Basement, Unfinished, Raised	0	415	125	18.39	7,630
Ttl Gross Liv / Lease Area		9,366	13,026	10,543		643,534



**2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

**ONE APPLICATION FOR EACH PROPERTY APEALED**

Upon completion of this form return to:

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

02/28/25  
RECEIVED  
kb

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/2/25

Date: 2/28/2025

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

Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com

Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

\*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): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 2 Tax Account. #: 4610

2024 Assessed Valuation: \$ \$499,300

Property Location: 56 Primrose Dr S

**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.)

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**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# 383/325/2 Appeal Year Market Value \$ 322,100

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



Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 taxcollector@laconianh.gov

City of Laconia  
 Real Estate Tax Bill  
 1200  
 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	4610	455704	12/9/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
383/325/2		56 PRIMROSE DR S			1.50
Owner of Record				Tax Calculation	
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value 87%	80,000	July Tax	\$2,240.00
County Tax Rate	0.960	Building Value 40%	419,300	December Tax	\$4,565.00
Local School Rate	6.080	Total Value	499,300	- Less: Veteran Credit	
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$4,565.00
				July Tax Balance	
<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>499,300</b>	<b>Amount to Pay</b>	<b>\$4,565.00</b>

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
- REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope, NO STAMP - NO ENVELOPE - NO RECEIPT.
- Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
- The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
- Valuation questions must be to Assessors (not Tax Collector) 527-1268.
- You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
- Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
- Unpaid Accounts after January next year will be subject to tax lien and additional charges.
- There is a fee of \$1.00 per account for payment histories or research of records.
- July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
- Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
- Tax year is April 1 to March 31. RSA 76:2
- If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
- Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	455704	1/10/2025
8% APR Interest Charged After:				1/10/2025	
				<b>Amount to Pay</b>	<b>\$4,565.00</b>
				July Tax Balance	
				Net December Tax	\$4,565.00

BARON KIM REV TRUST OF  
 1995/BARON KIM TRUSTEE  
 667 GILFORD AV  
 GILFORD, NH 03249

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 taxcollector@laconianh.gov

City of Laconia  
 Real Estate Tax Bill  
 2024 July 1st Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	4610	441779 - 56	5/23/2024	8% if paid after:	7/1/2024
Map/Parcel No.		Location of Property			Area
383/325/2		56 PRIMROSE DR S			1.50
Owner of Record				Tax Calculation	
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	2.895	Land Value	73,000	July Tax	\$2,240.00
County Tax Rate	0.490	Building Value	249,100	- Less: Veteran Credit	\$2,240.00
Local School Rate	2.970	Total Value	322,100	Prepayments	
State Ed. Rate	0.600	- Exemptions		Net July Tax	\$2,240.00
Total	6.96	Net Value	322,100	Amount to Pay	\$2,240.00

*Actual owed*  
 6L 2400

**ENTERED**

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

1. Please use account number on checks and all inquiries. Payable to "City of Laconia."
  2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  3. Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
  4. The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  5. Valuation questions must be to Assessors (not Tax Collector) 527-1268.
  6. You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  7. Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  8. Unpaid Accounts after January next year will be subject to tax lien and additional charges.
  9. There is a fee of \$1.00 per account for payment histories or research of records.
  10. July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  11. Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  12. Tax year is April 1 to March 31. RSA 76:2
  13. If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
  14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	441779	7/1/2024
8% APR Interest Charged After:				7/1/2024	Amount to Pay
				Net July Tax	\$2,240.00

BARON KIM REV TRUST OF  
 1995/BARON KIM TRUSTEE  
 667 GILFORD AV  
 GILFORD, NH 03249

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Baron Kim Revocable Trust od 1995**

#### **Baron Kim, Trustee**

##### **Map 383, Block 325, Lot 2 – Assessed Value \$499,300**

50 Primrose Drive South. This property is a 1.50-acre industrial lot improved with a 9,366 square foot light manufacturing building built in 1970. The overall condition of the building relative to its age is average.

The taxpayer presented only the unsupported claim of \$322,100 market value.

No other evidence was provided.

##### **Map 383, Block 325, Lot 1 – Assessed Value \$941,600**

40 Primrose Drive South. This property is a 2.0-acre industrial lot improved with a 20,880 square foot light manufacturing building built in 1967. The overall condition of the building relative to its age is good.

The taxpayer presented only the unsupported claim of \$613,800 market value.

No other evidence was provided.

#### **Recommendation**

It is recommended that the individual value(s) of these two parcels of \$499,300 and \$941,600 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
KEBARON REALTY LLC		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	1501  LACONIA, NH
40 PRIMROSE DR						INDUSTR.	4000	806,600	806,600	
LACONIA NH 03246						IND LAND	4000	124,800	124,800	
						INDUSTR.	4000	10,200	10,200	
<b>SUPPLEMENTAL DATA</b>										<b>VISION</b>
Alt Prcl ID 181 325 4 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1						
REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 383-325-1				Assoc Pid#						
Total								941,600	941,600	

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
2150 0699	03-16-2005	U	I	600,000	1B	2024	4000	806,600	2023	4000	489,900	2022	4000	474,600	
0605 0483	04-19-1973	U	I	0			4000	124,800		4000	113,700		4000	113,700	
	04-19-1973			0			4000	10,200		4000	10,200		4000	10,200	
Total						941,600			613,800			598,500			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	742,500
Appraised Xf (B) Value (Bldg)	64,100
Appraised Ob (B) Value (Bldg)	10,200
Appraised Land Value (Bldg)	124,800
Special Land Value	0
Total Appraised Parcel Value	941,600
Valuation Method	C
Total Appraised Parcel Value	941,600

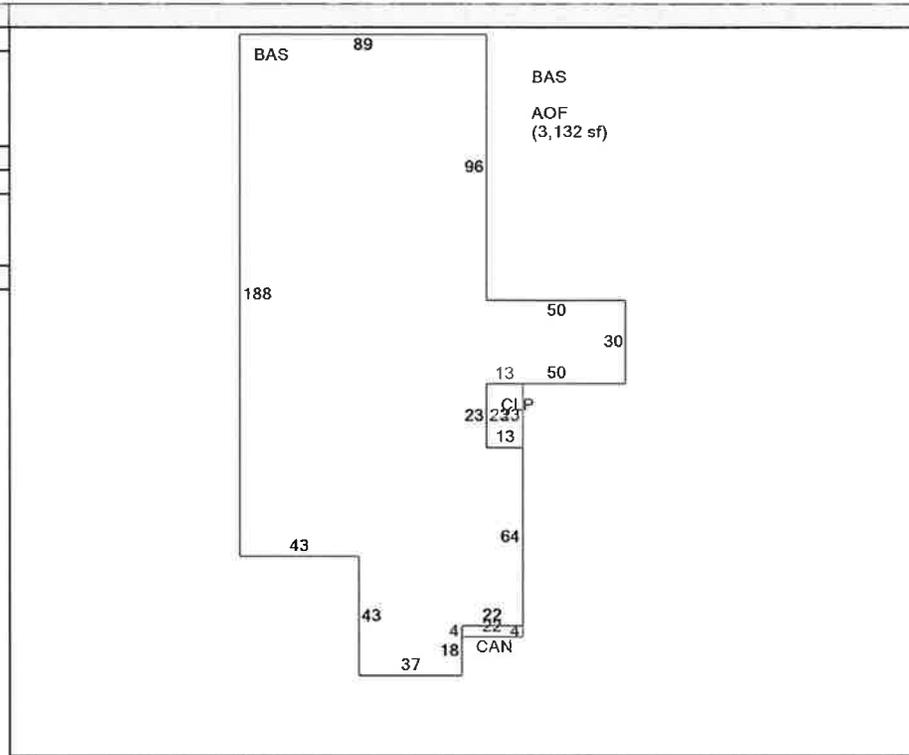
NOTES			
BARON MACHINE CO	F: SLAB	I: TYPICAL	
62% BUILT 1980	FFL 100 OFC 15 0	G	
38% BUILT 1967	ELECT: 03-TYPICAL		
37X43 OFC ADD 1997			

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2010-00390	11-19-2010	35	C-RENOVATE	40,000	06-02-2011	100	
232-97	07-23-1997	09	NEW ADD	170,000	01-21-1998	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-02-2011	DD			15	PERMIT VISIT
06-16-2010	JW			32	COM FIELD REVIEW
01-21-1998	TS			15	PERMIT VISIT
05-02-1994	DC			03	MEAS & INSPC
07-17-1987	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-	IP			87,300 SF	1.30	1.00000	5	1.00	INDA	1.100		0	1.43	124,800	
Total Card Land Units						2.00 AC	Parcel Total Land Area: 2.00						Total Land Value				124,800

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
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	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	02	Oil			
Heating Type	03	Hot Air-no Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	1.5				
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				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		1,108,153
			Year Built		1967
			Effective Year Built		1991
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		33
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		67
			RCNLD		742,500
			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 Bit	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
PAT1	PATIO-AVG	L	288	6.00	1967	F	25		0	400
PAV1	PAVING-ASPH	L	15,750	2.50	1967	F	25		0	9,800
MEZ1	MEZZANINE-U	B	240	14.00	1986		67.00		0	2,300
A/C	AIR CONDITIO	B	3,437	3.50	1986		67.00		0	8,100
SPR3	DRY	B	22,916	3.50	1986		67.00		0	53,700

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,132	3,132	3,132	52.82	165,439
BAS	First Floor	17,748	17,748	17,748	52.82	937,485
CAN	Canopy	0	88	9	5.40	475
CLP	Loading Platform, Finished	0	299	90	15.90	4,754
Ttl Gross Liv / Lease Area		20,880	21,267	20,979		1,108,153



# 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**

RECEIVED

MAR 06 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/3/25

Date: 2/28/2025

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

Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com

Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

\*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): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 1 Tax Account. #: 105

2024 Assessed Valuation: \$ \$941,600

Property Location: 40 Primrose Dr S

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.

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

**NOTE:** If you have an appraisal or other documentation, please submit it with this application.

2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)


**SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 383/325/1 Appeal Year Market Value \$ 613,800

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



Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 taxcollector@laconianh.gov

City of Laconia  
 Real Estate Tax Bill  
 1200 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	105	455703	12/9/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
383/325/1		40 PRIMROSE DR S			2.00
Owner of Record				Tax Calculation	
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value	124,800	July Tax	\$4,269.00
County Tax Rate	0.960	Building Value	816,800	December Tax	\$8,565.00
Local School Rate	6.080	Total Value	941,600	- Less: Veteran Credit	
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$8,565.00
				July Tax Balance	
<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>941,600</b>	<b>Amount to Pay</b>	<b>\$8,565.00</b>

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
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  - You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
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  - Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
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  - If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
  - Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

4670

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	455703	1/10/2025
8% APR Interest Charged After:		1/10/2025		Amount to Pay	<b>\$8,565.00</b>
				July Tax Balance	
				Net December Tax	\$8,565.00

KEBARON REALTY LLC  
 40 PRIMROSE DR  
 LACONIA, NH 03246

Address Changes:

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1100 2024 July 1st Half Tax Bill

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	105	441780 - 40	5/23/2024	8% if paid after:	7/1/2024
Map/Parcel No.		Location of Property			Area
383/325/1		40 PRIMROSE DR S			2.00
Owner of Record			Tax Calculation		
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246			Prior Years Due		
Tax Rate		Assessed Valuation		Gross Tax \$4,269.00 July Tax \$4,269.00 - Less: Veteran Credit Prepayments Net July Tax \$4,269.00  Amount to Pay \$4,269.00	
City Tax Rate 2.895	Land Value 113,700	Gross Tax			
County Tax Rate 0.490	Building Value 500,100	July Tax			
Local School Rate 2.970	Total Value 613,800	- Less: Veteran Credit			
State Ed. Rate 0.600	- Exemptions	Prepayments			
Total 6.96	Net Value 613,800	Amount to Pay			

GL 2400

ENTERED

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Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	441780	7/1/2024
8% APR Interest Charged After:		7/1/2024	Amount to Pay		\$4,269.00
Net July Tax					\$4,269.00

KEBARON REALTY LLC  
 40 PRIMROSE DR  
 LACONIA, NH 03246

Address Changes:

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CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
BARON KIM REV TRUST OF 1995		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed
BARON KIM TRUSTEE						INDUSTR.	4000	411,400	411,400
667 GILFORD AV						IND LAND	4000	80,000	80,000
GILFORD NH 03249						INDUSTR.	4000	7,900	7,900
<b>SUPPLEMENTAL DATA</b>									
Alt Prcl ID 181 325 6 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1					
REVIEW ZONE 1 IP ZONE 1 % 100				Assoc Pid#					
GIS ID 383-325-2						Total 499,300 499,300			

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
2480 0861	03-21-2008	U	I	4,000	44	2024	4000	411,400	2023	4000	241,200	2022	4000	256,800	
1122 0297	12-29-1989	Q	I	285,000	00		4000	80,000		4000	73,000		4000	72,700	
	12-29-1989			0			4000	7,900		4000	7,900		4000	7,900	
						Total 499,300			Total 322,100			Total 337,400			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total 0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	399,000
Appraised Xf (B) Value (Bldg)	12,400
Appraised Ob (B) Value (Bldg)	7,900
Appraised Land Value (Bldg)	80,000
Special Land Value	0
Total Appraised Parcel Value	499,300
Valuation Method	C
Total Appraised Parcel Value	499,300

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

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
257-96	09-04-1996	35	C-RENOVATE	25,000	12-10-1996	100	

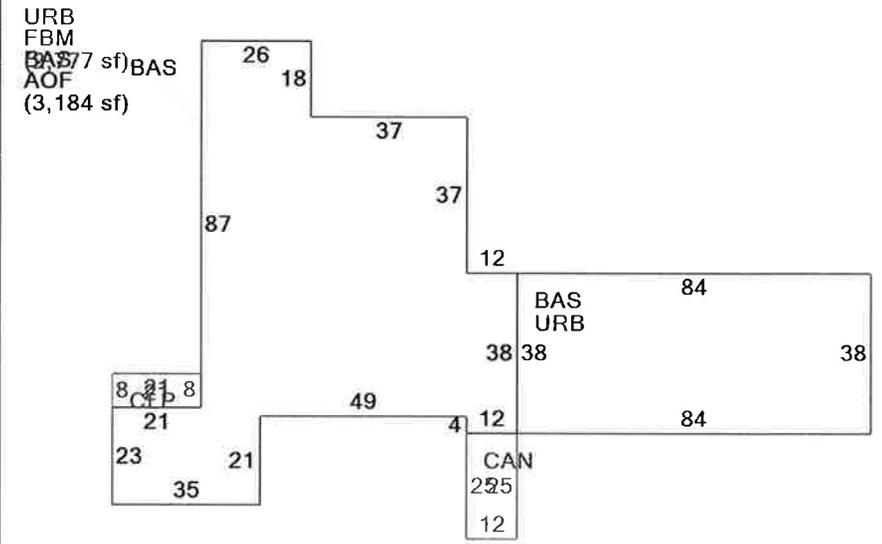
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
06-16-2010	JW			32	COM FIELD REVIEW
04-11-2008	DD			03	MEAS & INSPC
12-10-1996	TS			15	PERMIT VISIT
05-02-1994	DC			03	MEAS & INSPC
09-29-1993	99			99	MMC INFO

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	4000	FACTORY MDL-	IP			54,450 SF	1.30	1.00000	5	1.00	INDA	1.100		0	1.43	77,900		
1	4000	FACTORY MDL-	IP			0.250 AC	5,000.00	1.00000	0	1.00	50	1.700		0	8,500	2,100		
Total Card Land Units						1.50 AC	Parcel Total Land Area:						1.50	Total Land Value				80,000

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	2				
Occupancy	2.00				
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	04	Plywood Panel			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	2.5				
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				

MIXED USE		
Code	Description	Percentage
4000	FACTORY MDL-96	100
		0
		0

COST / MARKET VALUATION	
RCN	643,534
Year Built	1970
Effective Year Built	1986
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	38
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	62
RCNLD	399,000
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
PAV1	PAVING-ASPH	L	10,000	2.50	1970	F	25		0	6,300
FN3	FENCE-6' CHAI	L	164	13.00	1988	A	50		0	1,100
SHD1	SHED FRAME	L	80	12.00	1994	A	50		0	500
A/C	AIR CONDITIO	B	5,718	3.50	1985		62.00		0	12,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,184	3,184	3,184	61.04	194,348
BAS	First Floor	6,182	6,182	6,182	61.04	377,343
CAN	Canopy	0	300	30	6.10	1,831
CLP	Loading Platform, Finished	0	168	50	18.17	3,052
FBM	Basement, Finished	0	2,777	972	21.36	59,330
URB	Basement, Unfinished, Raised	0	415	125	18.39	7,630
Ttl Gross Liv / Lease Area		9,366	13,026	10,543		643,534



**2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

**ONE APPLICATION FOR EACH PROPERTY APEALED**

Upon completion of this form return to:

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

02/28/25  
RECEIVED  
kb

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/2/25

Date: 2/28/2025

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

Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com

Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

\*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): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 2 Tax Account. #: 4610

2024 Assessed Valuation: \$ \$499,300

Property Location: 56 Primrose Dr S

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

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**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# 383/325/2 Appeal Year Market Value \$ 322,100

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



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Owner of Record				Tax Calculation	
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value 87%	80,000	July Tax	\$2,240.00
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City of Laconia  
 Real Estate Tax Bill

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Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	455704	1/10/2025
8% APR Interest Charged After:		1/10/2025		<b>Amount to Pay</b>	<b>\$4,565.00</b>
				July Tax Balance	
				Net December Tax	\$4,565.00

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 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	4610	441779 - 56	5/23/2024	8% if paid after:	7/1/2024
Map/Parcel No.		Location of Property			Area
383/325/2		56 PRIMROSE DR S			1.50
Owner of Record				Tax Calculation	
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249				Prior Years Due	
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	2.895	Land Value	73,000	July Tax	\$2,240.00
County Tax Rate	0.490	Building Value	249,100	- Less: Veteran Credit	\$2,240.00
Local School Rate	2.970	Total Value	322,100	Prepayments	
State Ed. Rate	0.600	- Exemptions		Net July Tax	\$2,240.00
Total	6.96	Net Value	322,100	Amount to Pay	\$2,240.00

*Actual owed*  
 6L 2400

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
  - REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  - Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
  - The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
  - Valuation questions must be to Assessors (not Tax Collector) 527-1268.
  - You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
  - Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
  - Unpaid Accounts after January next year will be subject to tax lien and additional charges.
  - There is a fee of \$1.00 per account for payment histories or research of records.
  - July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
  - Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
  - Tax year is April 1 to March 31. RSA 76:2
  - If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
  - Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

**ENTERED**

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	441779	7/1/2024
8% APR Interest Charged After:				7/1/2024	Amount to Pay
				Net July Tax	\$2,240.00

BARON KIM REV TRUST OF  
 1995/BARON KIM TRUSTEE  
 667 GILFORD AV  
 GILFORD, NH 03249

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 300 Block 178 Lot 12.001 and 12.002 – Everett, Scott A Living Trust**

The taxpayer applied for an abatement of their condo units located at 246 and 250 Paugus Park Rd. They are two individual residential condominium units that had not recorded any floor plans as of 4/1/2024 or the time of final assessment. The 2024 assessment of unit 1 was \$1,791,300 and unit 2 was \$1,817,000 with combined assessment of these units as \$3,608,300.

The abatement is represented by Kyle Amell of Wescott Law who has not provided any information, and no evidence of or even estimate of market value has been provided.

The abatement application claims that there is an inaccurate description of the properties on the record card, which was true as of the date of value. The Assessors Office attempted multiple times to receive a floor plan of each unit, or to have an interior inspection of the properties to have them listed accurately. After several requests, the sketch and data was estimated to the best of our ability. As of 4/2/2025 the new floor plans have been recorded at the Belknap County Registry of Deeds and the information has since been updated to accurately reflect the properties. Upon updating this information, the total value of the two units are \$4,057,000. This indicates that although the data may not have been complete – it did not result in an overvaluation.

### **Recommendation**

It is recommended that the total value of these two units of \$3,608,300 be sustained, and that no abatement should be granted.

CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
EVERETT SCOTT A LIVING TRUST			4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Assessed	Assessed	1501  LACONIA, NH
EVERETT SCOTT A TRUSTEE							RESIDNTL	1020	1,614,400	1,614,400	
PO BOX 6720							RESIDNTL	1020	3,200	3,200	<b>VISION</b>
LACONIA NH 03247			<b>SUPPLEMENTAL DATA</b>								
Alt Prcl ID 11799			ZONE 2 SPOD								
OWNOCC N			ZONE 2 %								
REVIEW			WARD WARD 6								
GIS ID 300-178-12			Assoc Pid#								
							Total		1,617,600	1,617,600	

RECORD OF OWNERSHIP							BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)							
EVERETT SCOTT A LIVING TRUST							3384	0685	01-29-2021	U	V	0	46	Year	Code	Assessed	Year	Code	Assessed	
EVERETT SCOTT A LIVING TRUST							3344	0996	09-11-2020	U	V	0	40	2024	1020	1,788,100	2023	1020	125,000	
TJ CHARLOTTE LLC							3252	0494	07-29-2019	U	I	1,200,000	24		1020	3,200	2022	1020	121,800	
JAMES TIMOTHY							2719	0264	08-01-2011	U	I	550,000	11							
GILBERT RICKIE							2382	0706	02-20-2007	U	I	150,000	40							
							Total							Total		1,791,300	Total	125,000	Total	121,800

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													

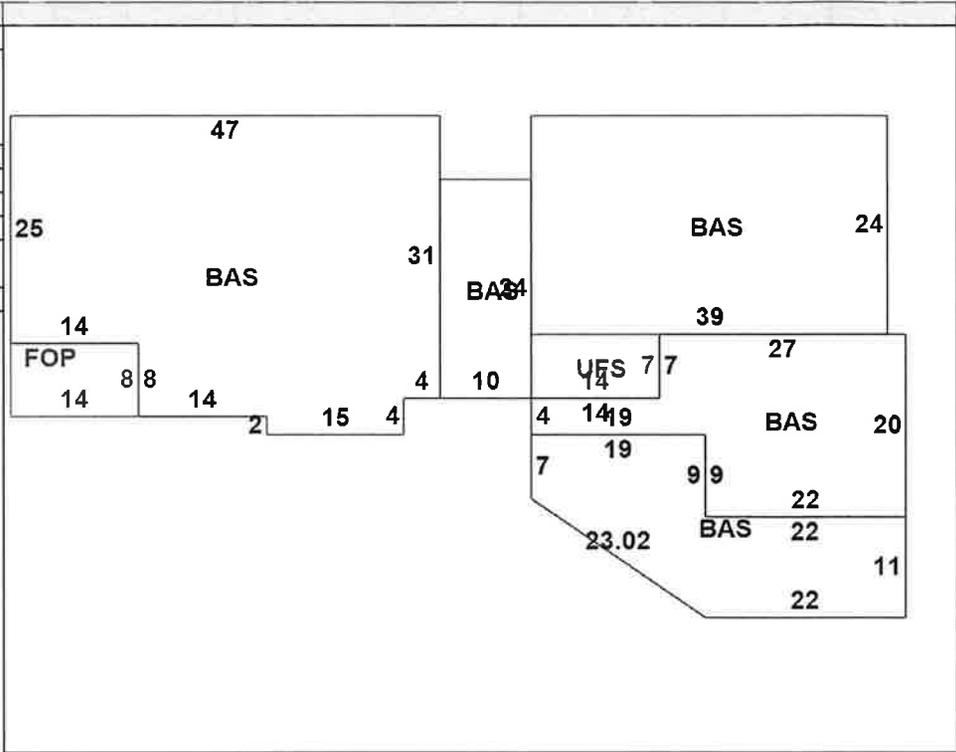
ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		A		

NOTES											
246 PAUGUS PARK RD											
UNIT #1											
L59-90 4/10/07											
FLOORS RADIANT/STEAM PIPE IN SHOWERS											
HOUSE MOVED IN 2020 TO 242 PAUGUS PARK											
BP FOR DOCK & BOAT LIFTS PUT ON 300/178/											
12 - CONDO MAIN CARD											

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
2019-00293	09-20-2019	05	R-RENOVATE	120,000	04-01-2020	100		MOVE 1ST & 2ND FLOORS O	03-31-2021	TB			30	EXTERIOR INSPECTION
2006-3026	06-18-2014		WETLANDS		05-19-2015	100		DOCK & BOAT LIFTS	03-31-2020	TB	B		30	EXTERIOR INSPECTION
372-1-RN	09-15-2006	07	NEW HOME	180,000	03-06-2008	100			07-19-2017	KRT	CY		02	MEASURED
372	09-05-2006	22	DEMOLISHED		04-27-2007	100		DEMOLISH 2 STRUCTURES	05-19-2015	DD			15	PERMIT VISIT
									03-08-2012	DD			14	INSPECTED
									03-06-2008	DD			25	REVIEWED
									04-27-2007	DD			03	MEAS & INSPC

LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1020	CONDO MDL-0	SPO			0 SF	1.65	1.00000	5	1.00	00	1.000		0.0000	1.65	0		
Total Card Land Units						0	AC	Parcel Total Land Area						0.00	Total Land Value			0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	08	Good +20			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	11	Ceram Clay Til			
Interior Floor 2					
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	02	2 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:					
Xtra Fixtres	7				
Total Rooms:	6				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			
<b>CONDO DATA</b>					
Parcel Id	1709	C 219	Owne	0.0	
PAUGUS PARK RD B 1 S 1					
Adjust Type	Code	Description	Factor%		
Condo Fir	W	Waterfront	120		
Condo Unit	DET	DET	100		
<b>COST / MARKET VALUATION</b>					
Building Value New			1,638,399		
Year Built			2007		
Effective Year Built			2022		
Depreciation Code			EX		
Remodel Rating			04		
Year Remodeled			2022		
Depreciation %			2		
Functional Obsol			0		
External Obsol			0		
Trend Factor			1.000		
Condition					
Condition %					
Percent Good			98		
Cns Sect Rcnd			1,605,600		
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
WDK	WOOD DECK	L	80	17.00	2019	G	100		0.00	1,400
SHD2	W/LIGHTS ET	L	100	18.00		S	100		0.00	1,800
GEN	GENERATOR	B	1	0.00			98		0.00	0
SPR2	WET/CONCE	B	2,223	2.50			98		0.00	5,400
SS	SECURITY SY	B	1	3500.00			98		0.00	3,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	3,687	3,687	3,687	422.28	1,556,933
FOP	Porch, Open, Finished	0	112	22	82.95	9,290
UFS	Unf First Story	0	98	49	211.14	20,692
Ttl Gross Liv / Lease Area		3,687	3,897	3,758		1,586,915



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>	
EVERETT SCOTT A LIVING TRUST/T		4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Assessed	Assessed		
PO BOX 6720						RESIDNTL	1020	2,431,300	2,431,300		
LACONIA NH 03247						RESIDNTL	1020	8,100	8,100		
<b>SUPPLEMENTAL DATA</b>						Total				2,439,400	2,439,400
Alt Prcl ID 11800		ZONE 2 SPOD		ZONE 2 %		WARD WARD 6					
OWNOCC N						Assoc Pid#					
REVIEW		ZONE 1 RS		ZONE 1 % 100							
GIS ID 300-178-12											

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
EVERETT SCOTT A LIVING TRUST/TRUSTE	2890 0227	12-05-2013	U	I	4,000	44	2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200
EVERETT SCOTT	2719 0270	08-01-2011	U	I	550,000	11									
MCQUADE JOHN P III	2382 0709	02-20-2007	U	I	150,000	40		1020	8,100		1020	9,100			
GILBERT RICKIE &	2306 0788	06-07-2006	U	I	865,000	99									
Total							1,817,000		Total		2,901,400		Total		1,478,200

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

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

NOTES				
246-250 PAUGUS PARK RD A CONDOMINIUM				
L59-90 4/10/07				
SHOWERS HAVE STEAM PIPED IN				
STEEL CONSTRUCTION (IN OUTBUILDING DATA)				
FLOORS HAVE RADIANT HEAT				

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
2020-00347	09-25-2020	05	R-RENOVATE	700,000		100		REMODEL 250 PAUGUS PAR	03-18-2024	PS	B		15	PERMIT VISIT
2014-00133	06-09-2014	11	DECK/W	50,000	05-19-2015	100			04-05-2023	PS	B		03	MEAS & INSPC
372-2-RN	09-15-2006	07	NEW HOME	180,000	04-27-2007	100	10-29-2007		03-31-2022	TB	B		14	INSPECTED
									04-20-2021	TB	B		07	INFO BY PLAN
									07-19-2017	KRT	CY		02	MEASURED
								05-19-2015	DD			15	PERMIT VISIT	
								03-08-2012	DD			14	INSPECTED	

LAND LINE VALUATION SECTION																			
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value			
1	1020	CONDO MDL-0	SPO			0 SF	1.65	1.00000	5	1.00	00	1.000			0.0000	1.65	0		
Total Card Land Units						0	AC	Parcel Total Land Area						0.00	Total Land Value				0



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
EVERETT SCOTT A LIVING TRUST/T		4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Assessed	Assessed
PO BOX 6720						RESIDNTL	1020	1,808,900	1,808,900
LACONIA NH 03247						RESIDNTL	1020	8,100	8,100
<b>SUPPLEMENTAL DATA</b>									
Alt Prcl ID 11800 OWNOCC N				ZONE 2 SPOD ZONE 2 % WARD WARD 6					
REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 300-178-12				Assoc Pid#					
Total							1,817,000		1,817,000

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed		
EVERETT SCOTT A LIVING TRUST/TRUSTE	2890 0227	12-05-2013	U	I	4,000	44	2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200	
EVERETT SCOTT	2719 0270	08-01-2011	U	I	550,000	11		1020	8,100		1020	9,100				
MCQUADE JOHN P III	2382 0709	02-20-2007	U	I	150,000	40										
GILBERT RICKIE &	2306 0788	06-07-2006	U	I	865,000	99										
Total							1,817,000		Total		2,901,400		Total		1,478,200	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,768,500
Appraised Xf (B) Value (Bldg)	40,400
Appraised Ob (B) Value (Bldg)	8,100
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	1,817,000
Valuation Method	C
Total Appraised Parcel Value	1,817,000

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

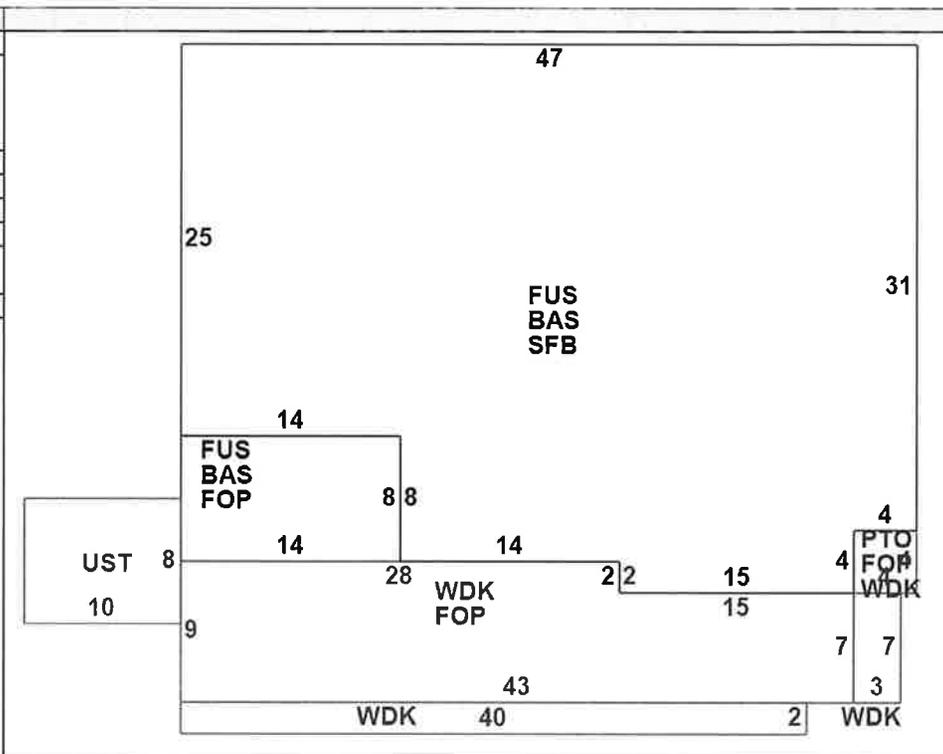
**NOTES**  
 246-250 PAUGUS PARK RD A CONDOMINIUM  
 L59-90 4/10/07  
 SHOWERS HAVE STEAM PIPED IN  
 STEEL CONSTRUCTION (IN OUTBUILDING DATA)  
 FLOORS HAVE RADIANT HEAT  
 SKETCH REFLECTS SPLIT OF 246-250 REBUILD

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2020-00347	09-25-2020	05	R-RENOVATE	700,000		100	
2014-00133	06-09-2014	11	DECK/W	50,000	05-19-2015	100	
372-2-RN	09-15-2006	07	NEW HOME	180,000	04-27-2007	100	10-29-2007

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
03-18-2024	PS	B		15	PERMIT VISIT
04-05-2023	PS	B		03	MEAS & INSPC
03-31-2022	TB	B		14	INSPECTED
04-20-2021	TB	B		07	INFO BY PLAN
07-19-2017	KRT	CY		02	MEASURED
05-19-2015	DD			15	PERMIT VISIT
03-08-2012	DD			14	INSPECTED

LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1020	CONDO MDL-0	SPO			0 SF	1.65	1.00000	5	1.00	00	1.000		0.0000	1.65	0		
Total Card Land Units						0 AC		Parcel Total Land Area						0.00		Total Land Value		0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	08	Good +20			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	11	Ceram Clay Til			
Interior Floor 2					
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres	8				
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			
<b>CONDO DATA</b>					
Parcel Id	1709	C 219	Owne	0.0	
PAUGUS PARK RD B 1 S 1					
Adjust Type	Code	Description	Factor%		
Condo Fir	W	Waterfront	120		
Condo Unit	DET	DET	100		
<b>COST / MARKET VALUATION</b>					
Building Value New			1,804,628		
Year Built			2007		
Effective Year Built			2022		
Depreciation Code			EX		
Remodel Rating			04		
Year Remodeled			2022		
Depreciation %			2		
Functional Obsol			0		
External Obsol			0		
Trend Factor			1.000		
Condition					
Condition %					
Percent Good			98		
Cns Sect Rcnd			1,768,500		
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
JTUB	JET TUB	B	1	3400.00	2015		98.00		0	3,300
KITH	X KITCHEN	B	2	5000.00	2015	A	98.00		0	29,400
GEN	GENERATOR	B	1	0.00		A	98.00		0	0
WDK	WOOD DECK	L	528	17.00		VG	90		0	8,100
SPR2	WET/CONCE	B	3,146	2.50			98.00		0	7,700
SS	SECURITY SY	B		3500.00			98.00		0	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,573	1,573	1,573	412.02	648,112
FOP	Porch, Open, Finished	0	485	97	82.40	39,966
FUS	Upper Story, Finished	1,573	1,573	1,573	412.02	648,112
PTO	Patio	0	16	1	25.75	412
SFB	Base, Semi-Finished	0	1,461	877	247.33	361,344
UST	Utility, Storage, Unfinished	0	80	20	103.01	8,240
WDK	Deck, Wood	0	474	47	40.85	19,365
Ttl Gross Liv / Lease Area		3,146	5,662	4,188		1,725,551



**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**

23  
A & B  
HD  
RECEIVED  
FEB 24 2025  
ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2/19/25

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

Name: Scott A. Everett Living Trust

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: 300 Block: 178 Lot: 12 Tax Account. #: \_\_\_\_\_

2024 Assessed Valuation: \$ 1,791,300 + \$1,817,000

**Property Location:**  
246-250 Paugus Park Rd.

**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>
322/168/4.2	290 North St.	Single Family	\$644,100
300/178/12.2	250 Paugus Park Rd.	Condo	\$1,817,000
321/71/4 & 308/71/4.1	493 Elm St. & 527 Elmt St.	Vacant Land	\$806 & \$702
308/71/5	Elm St.	Vacant Land	\$320

**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

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**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# 300-178-12 Appeal Year Market Value \$ Please see attached

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) Scott A. Everett, Trustee of the Scott A. Everett Living Trust

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: 2/24/25

2/28/25

X \_\_\_\_\_  
(Representative's Signature)

[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: \_\_\_\_\_

**Scott A. Everett Living Trust**  
**Map 300, Block 178, Lot 12**  
246-250 Paugus Park Road

**SECTIONS E, F & G**

Physical Data:

There is an inaccurate division of data in the two units at 246-250 Paugus Park Road. The physical, functional, and economic status is not accurately depicted in the tax cards for these units.

Market Data:

Market data is being collected for the property and will be provided in the near future.

A comparative analysis will be provided stating an opinion on market value.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Carey John Michael Revocable Trust**

#### **Carey John Michael, Trustee**

#### **Map 174, Block 40, Lot 5 – Assessed Value \$1,632,700**

194 Channel Lane. This property is a 0.27-acre waterfront lot improved with an 800 square foot ranch style dwelling built in 1968 and substantially renovated. The overall condition of the building relative to its age is good. The lot has approximately 270 feet of frontage on Paugus Bay of Lake Winnepesaukee.

The taxpayer presented a claim of \$1,115,203 market value. Support for that claim is an application of Marshall and Swift Valuation Service calculated depreciation using that national cost rather than the locally derived depreciation. The taxpayer also provided sales of property that mostly occurred in 2020.

No other evidence was provided.

#### **Map 174, Block 40, Lot 4 – Assessed Value \$2,765,700**

178 Channel Lane. This property is a 0.45-acre waterfront lot improved with a 3,939 square foot ranch style dwelling built in 1968 and substantially renovated. The overall condition of the building relative to its age is good. The lot has approximately 253 feet of frontage on Paugus Bay of Lake Winnepesaukee.

The taxpayer presented a claim of \$1,911,094 market value. Support for that claim is an application of Marshall and Swift Valuation Service calculated depreciation using that national cost rather than the locally derived depreciation. The taxpayer also provided sales of property that mostly occurred in 2020.

No other evidence was provided.

#### **Recommendation**

It is recommended that the individual value(s) of these two parcels of \$1,632,700 and \$2,765,700 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH
		Description	Code	Appraised	Assessed					
CAREY JOHN MICHAEL REV TRUST- CAREY JOHN MICHAEL TRUSTEE 8 DARRELL DR  N READING MA 01864		4 Rolling	3 Public Sewer	1 Paved	2 Light	RESIDNTL	1013	142,200	142,200	
			2 Public Water			RES LAND	1013	1,490,500	1,490,500	
<b>SUPPLEMENTAL DATA</b>										
Alt Prcl ID 96 40 16		ZONE 2		WARD WARD 1						
OWNOCC N		ZONE 2 %								
REVIEW		ZONE 1 CR								
ZONE 1 % 100		ZONE 1 %								
GIS ID 174-40-5		Assoc Pid#								
Total								1,632,700	1,632,700	

**VISION**

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)										
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
CAREY JOHN MICHAEL REV TRUST- 2005	2703 0511	04-25-2011	U	I	250,000	24											
GORMAN JOHN W TRUST OF 1996	2601 0672	10-13-2009	U	I	4,000	44	2024	1013	142,200	2023	1013	138,300	2022	1013	112,800		
GORMAN JOHN W REV TRUST OF 1996	2513 0668	08-18-2008	U	I	4,000	44		1013	1,490,500		1013	1,289,100		1013	1,054,800		
GORMAN JOHN W	2513 0664	08-18-2008	U	I	0	44											
GORMAN PHILLIP A REV TRST 1985	1363 0649	01-26-1996	U	I	97,800	1L											
Total							1,632,700		Total		1,427,400		Total		1,167,600		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	142,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	1,490,500
Special Land Value	0
Total Appraised Parcel Value	1,632,700
Valuation Method	C
Total Appraised Parcel Value	1,632,700

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

**NOTES**

BLA L66-86 9/18/09

FUNC=OUTSIDE ACC BMT

R-RAILROAD

AREA & FF PER TAX MAP

CITY SEWER EASEMENT

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
9701963	12-11-1997	14	WET LANDS	0	03-27-1998	100		NOT START

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-16-2023	PS	CY		02	MEASURED
06-01-2011	DD			03	MEAS & INSPC
07-19-2010	JG			33	RES FIELD REVIEW
12-10-2009	TB			07	INFO BY PLAN
03-19-1997	TS			15	PERMIT VISIT
04-09-1992	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	1013	SFR WATER M	CR			11,645 SF	5.93	1.00000	5	0.90	PB1	24.000	EASEMENT -10		1.0000	128	1,490,500	
1	1013	SFR WATER M	CR			325 FF	0.00	1.00000	0	1.00	PB1	24.000			0.0000	0	0	
Total Card Land Units						0.27 AC	Parcel Total Land Area						0.27	Total Land Value				1,490,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	11	Clapboard			
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 Flr 1	14	Carpet			
Interior Flr 2	20	Woodlam/Vinylplank			
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	02	2 Bedrooms			
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
Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			
COST / MARKET VALUATION			
Building Value New		180,005	
Year Built		1968	
Effective Year Built		2008	
Depreciation Code		GD	
Remodel Rating			
Year Remodeled			
Depreciation %		16	
Functional Obsol		5	
External Obsol		0	
Trend Factor		1.000	
Condition			
Condition %			
Percent Good		79	
RCNLD		142,200	
Dep % Ovr			
Dep Ovr Comment			
Misc Imp Ovr			
Misc Imp Ovr Comment			
Cost to Cure Ovr			
Cost to Cure Ovr Comment			

BAS	40	
UBM		
20		20
WDK	40	
10		10
	40	

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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	800	800	800	173.55	138,844
UBM	Basement, Unfinished	0	800	160	34.71	27,769
WDK	Deck, Wood	0	400	40	17.36	6,942
Ttl Gross Liv / Lease Area		800	2,000	1,000		173,555



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
CAREY JOHN MICHAEL REV TRUST- CAREY JOHN MICHAEL TRUSTEE 8 DARRELL DR  N READING MA 01864		4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Appraised	Assessed
			2 Public Water			RESIDNTL	1013	787,200	787,200
		SUPPLEMENTAL DATA Alt Prcl ID 96 40 14B OWNOCC N  REVIEW ZONE 1 CR ZONE 1 % 100  GIS ID 174-40-4				ZONE 2 ZONE 2 % WARD WARD 1		RES LAND	1013
Assoc Pid#						RESIDNTL	1013	89,100	89,100
						Total		2,765,700	2,765,700

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
CAREY JOHN MICHAEL REV TRUST-2005	2703 0485	04-25-2011	Q	I	1,050,000	01	2024	1013	787,200	2023	1013	2022	1013	651,100		
GORMAN JOHN W REV TRUST OF 1996	2601 0672	10-13-2009	U	I	4,000	44		1013	1,889,400		1013		1013	1,338,300		
GORMAN JOHN W REV TRUST OFF 1996	2513 0670	08-18-2008	U	I	4,000	44		1013	89,100		1013		1013	46,700		
GORMAN JOHN W	1962 0626	10-17-2003	U	I	0	1										
GORMAN PHILLIP A & GORMAN JOHN W	1962 0623	10-17-2003	U	I	0	1										
						Total	2,765,700			Total	2,486,900			Total	2,036,100	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	735,000
Appraised Xf (B) Value (Bldg)	52,200
Appraised Ob (B) Value (Bldg)	89,100
Appraised Land Value (Bldg)	1,889,400
Special Land Value	0
Total Appraised Parcel Value	2,765,700
Valuation Method	C
Total Appraised Parcel Value	2,765,700

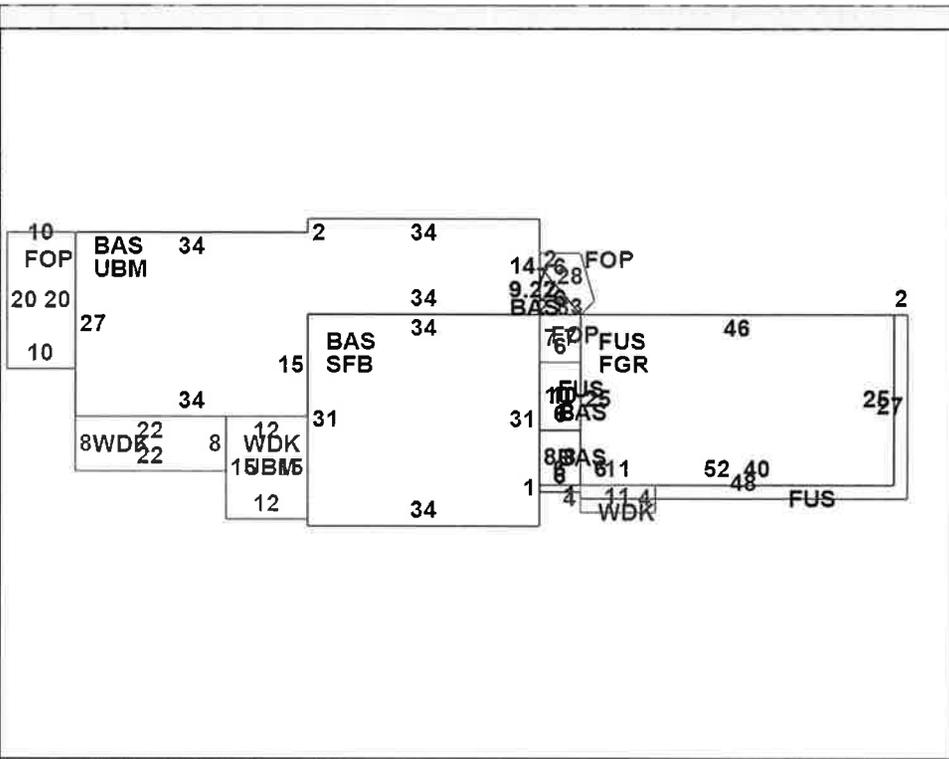
**NOTES**  
 BLA L66-86 9/18/09  
 AREA & FF PER TAX MAP  
 MIXED HEATING SYSTEMS

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
2012-00096	04-03-2012	05	R-RENOVATE	38,700		100	
2012-096-1	03-27-2012	22	DEMOLISHED	10,000	07-24-2013	100	
97-1963	12-11-1997	14	WET LANDS	0	05-29-1998	100	04-23-1999
376-95	11-12-1995	05	R-RENOVATE	75,000	04-26-1996	100	03-19-1997
		14	WET LANDS		08-07-2009	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-16-2023	PS	CY		02	MEASURED
07-24-2013	DD			30	EXTERIOR INSPECTION
01-10-2013	DD			30	EXTERIOR INSPECTION
06-01-2011	DD			03	MEAS & INSPC
07-19-2010	JG			33	RES FIELD REVIEW
12-10-2009	TB			07	INFO BY PLAN
08-07-2009	DD			29	DRIVE BY REVIEW

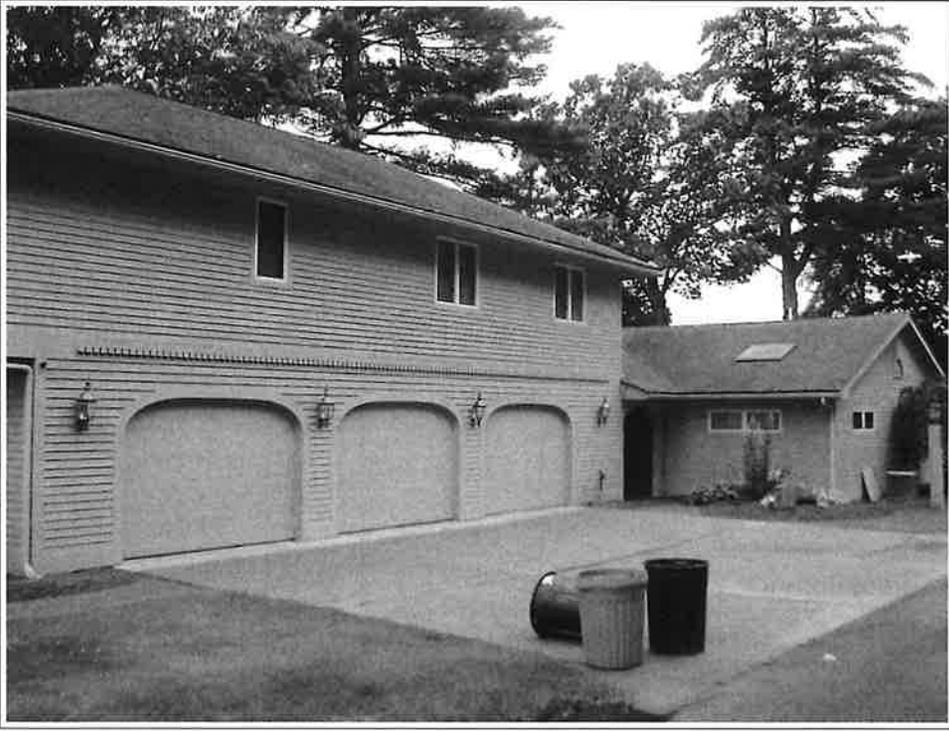
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1013	SFR WATER M	CR			19,610	SF	4.01	1.00000	5	1.00	PB1	24.000		1.0000	96.35	1,889,400
1	1013	SFR WATER M	CR			253	FF	0.00	1.00000	0	1.00	PB1	24.000		0.0000	0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	06	Good			
Stories:	1				
Occupancy	1				
Exterior Wall 1	11	Clapboard			
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 Flr 1	14	Carpet			
Interior Flr 2					
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	06	6 Bedrooms			
Total Bthrms:	6				
Total Half Baths	0				
Total Xtra Fixtrs	3				
Total Rooms:	8	8 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		Factor%
			Condo Unit		
<b>COST / MARKET VALUATION</b>					
Building Value New			825,788		
Year Built			1970		
Effective Year Built			2013		
Depreciation Code			VG		
Remodel Rating					
Year Remodeled					
Depreciation %			11		
Functional Obsol			0		
External Obsol			0		
Trend Factor			1.000		
Condition					
Condition %					
Percent Good			89		
RCNLD			735,000		
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
DCK1	DOCKS-RES	L	867	35.00	1988	VG	90		0	27,300
BHS3	BOAT HSE PR	L	858	65.00	1988	S	100		0	55,800
ELV2	ELEV PASSE	B	1	60000.00	2009		75.00		0	45,000
FPL	FIREPLACE	B	2	1500.00	2009		89.00		0	2,700
ELV3	EVEVATOR S	B	1	6000.00	2009		75.00		0	4,500
DCK1	DOCKS-RES	L	144	35.00	1988	G	75		0	3,800
PAT1	PATIO-AVG	L	411	6.00		VG	90		0	2,200
GEN	GENERATOR	B	1	0.00		A	89.00		0	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,577	2,577	2,577	144.35	372,000
FGR	Garage, Finished	0	1,150	460	57.74	66,403
FOP	Porch, Open, Finished	0	284	57	28.97	8,228
FUS	Upper Story, Finished	1,362	1,362	1,362	144.35	196,610
SFB	Base, Semi-Finished	0	1,054	632	86.56	91,232
UBM	Basement, Unfinished	0	1,574	315	28.89	45,472
WDK	Deck, Wood	0	400	40	14.44	5,774
Ttl Gross Liv / Lease Area		3,939	8,401	5,443		785,719



000012 Fedex

RECEIVED  
FEB 19 2025  
ASSESSOR'S OFFICE  
LACONIA, NH

FOR MUNICIPALITY USE ONLY:	
Town File No.:	_____
Taxpayer Name:	_____

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): John Michael Carey Rev. Trust, Elizabeth Carey, Trustee

Mailing Address: 8 Darrell Drive, North Reading, MA 01864

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 617.851.1101 (Work) \_\_\_\_\_ (Email) lclapp7777@yahoo.com

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): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**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>
12A 170 <sup>4</sup> -40-4	178 Channel Ln. Laconia	Single Family	\$2,765,700
12B 170-40-5	194 Channel Ln. Laconia	Single Family	\$1,632,700
4			

2452  
3087

**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>
None.			

**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.)

**Please see attached.**

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**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# 170-40-4 Appeal Year Market Value \$ 1,911,094

Town Parcel ID# 170-40-5 Appeal Year Market Value \$ 1,115,203

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

**Please see attached.**

**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
-----------------	----------------	-------------------------	-------	------------

**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) 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: 2/18/25

Elizabeth A Carey Trustee  
(Signature)

Elizabeth A Carey Trustee  
(Print Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

## **SECTIONS E, F & G**

### 178 Channel Lane

The factual information on the tax assessment card is incorrect. The house was constructed circa 1970 and renovated circa 2013. Since then, there has been no other significant work done to the house. Therefore, the overall age of the house is 54 years and the effective age is 27 years. According to *Marshall & Swift Valuation Service*, the economic life of the building is 55 years. The physical depreciation is 31% according to the depreciation table.

There are no comparable waterfront land sales that support a value of \$1,889,400 for the site. Waterfront land sales were researched from January 1, 2020 to April 1, 2024 in both Laconia and nearby Gilford. Although the property is located on Paugus Bay, it has access to Lake Winnepesaukee. Excluding sales located on Governor's Island and Meredith Bay that are far superior in location, view, and amenities, there were no comparable waterfront land sales.

Comparable improved sales were also researched during the same period in Laconia.

### *822 Weirs Boulevard, Laconia*

Map 199, Lot 248-8

\$2,550,000 on April 28, 2023

The 0.33 acre with 100 feet on Paugus Bay waterfront property has a 2,224 ft<sup>2</sup> restored home built circa 1910. The house has 5 bedrooms and 4 bathrooms. There is also a boathouse. The property has expansive views given its location on the widest part of the bay. The property sold for \$1,147 per ft<sup>2</sup>.

### *128 Paugus Park Road, Laconia*

Map 287, Lot 8-178

\$1,875,000 on August 21, 2020

The 0.24 acre with 60 feet on Paugus Bay waterfront property has a 2,486 ft<sup>2</sup> home built circa 2009. The house has 4 bedrooms and 4 bathrooms. There is also a 40 foot dock and a sandy beach. The property has expansive views given its location on the widest part of the bay. The property sold for \$754 per ft<sup>2</sup>.

### *31 Boathouse Road, Laconia*

Map 149, Lot 226-3

\$1,712,500 on May 29, 2020

The 2.29 acres with 155 feet on Meredith Bay waterfront property has a 2,586 ft<sup>2</sup> renovated home built circa 1979. The house has 5 bedrooms and 3 bathrooms. There is also three boatslips dock and a sandy beach. The property is in a superior location and setting. The property sold for \$662 per ft<sup>2</sup>.

### *164 Paugus Park Road, Laconia*

Map 286, Lot 178-1

\$1,500,000 on July 2, 2020

The 0.41 acre with 120 feet on Paugus Bay waterfront property has a 3,154 ft<sup>2</sup> renovated home built circa 1982. The house has 5 bedrooms and 3 bathrooms. There is also a dock and a sandy beach. The property has expansive views given its location on the widest part of the bay. The property sold for \$476 per ft<sup>2</sup>.

154 Channel Lane, Laconia  
Map 174, Lot 40-1  
\$1,250,000 on December 20, 2022

The 0.10 acre with 51 feet on Paugus Bay waterfront property has a 1,440 ft<sup>2</sup> renovated home built circa 1900. The house has 2 bedrooms and 3 bathrooms. There is also two docks. The property is located in close proximity to the subject. The property sold for \$868 per ft<sup>2</sup>.

148 Channel Lane, Laconia  
Map 173, Lot 40-12  
\$1,200,000 on January 31, 2025 (after 4/1/24)

The 0.30 acre with 127 feet on Paugus Bay waterfront property has a 1,125 ft<sup>2</sup> home built circa 1910 in poor condition. The house has no contributory value. There is also two docks. The property is located in close proximity to the subject. This is considered a land sale in the subject property's neighborhood.

Summary

The comparable sales ranged in sale price from \$1.25 million to \$2.55 million. The highest sale had a far superior location on the widest part of the bay with expansive views and a house with superior quality finish and appeal. This sale sets the upper limit of value for the property but requires substantial negative adjustments to account for its superior location, views, and access compared to the subject property. Furthermore, the sales on Channel Road provide additional support to the fact that the underlying land assessment is excessive.

The subject property is a long shallow lot with a road and railroad in close close proximity to the front of the house. The access to the property is past a busy marina with intensive commercial use unlike any of the comparable sale data. Given these factors, the following is the correct assessment for the property.

<u>Current Assessment</u>	
Building . . . . .	\$735,000
Features . . . . .	\$141,300
Land . . . . .	<u>\$1,889,400</u>
Total Assessment . . . . .	\$2,765,700

<u>Correct Assessment</u>	
Building . . . . .	\$569,794
Features . . . . .	\$141,300
Land . . . . .	<u>\$1,200,000</u>
Total Assessment . . . . .	\$1,911,094

194 Channel Lane

The factual information on the tax assessment card is incorrect. The cottage was constructed circa 1968 and renovated circa 2008. Since then, there has been no other significant work done to the cottage. Therefore, the overall age of the cottage is 56 years and the effective age is 30 years. According to *Marshall & Swift Valuation Service*, the economic life of the building is 55 years. The physical depreciation is 36% according to the depreciation table.

Of the sales listed above, the two sales located on Channel Lane are most similar. They ranged in sale price from \$1.2 to \$1.25 million. Given that the vast majority of value is found in the underlying land for waterfront property, this sets the upper limit of value. The cottage is only

800 ft<sup>2</sup>, nearly half the size of 154 Channel Lane. The property is subject to a sewer easement unlike the comparables and is also impacted by the close proximity of the railroad. Given these factors, the following is the correct assessment for the property.

Current Assessment

Building . . . . .	\$142,200
Features . . . . .	\$0
Land . . . . .	<u>\$1,490,500</u>
Total Assessment . . . . .	\$1,632,700

Correct Assessment

Building . . . . .	\$115,203
Features . . . . .	\$0
Land . . . . .	<u>\$1,000,000</u>
Total Assessment . . . . .	\$1,115,203

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Carey John Michael Revocable Trust**

#### **Carey John Michael, Trustee**

#### **Map 174, Block 40, Lot 5 – Assessed Value \$1,632,700**

194 Channel Lane. This property is a 0.27-acre waterfront lot improved with an 800 square foot ranch style dwelling built in 1968 and substantially renovated. The overall condition of the building relative to its age is good. The lot has approximately 270 feet of frontage on Paugus Bay of Lake Winnepesaukee.

The taxpayer presented a claim of \$1,115,203 market value. Support for that claim is an application of Marshall and Swift Valuation Service calculated depreciation using that national cost rather than the locally derived depreciation. The taxpayer also provided sales of property that mostly occurred in 2020.

No other evidence was provided.

#### **Map 174, Block 40, Lot 4 – Assessed Value \$2,765,700**

178 Channel Lane. This property is a 0.45-acre waterfront lot improved with a 3,939 square foot ranch style dwelling built in 1968 and substantially renovated. The overall condition of the building relative to its age is good. The lot has approximately 253 feet of frontage on Paugus Bay of Lake Winnepesaukee.

The taxpayer presented a claim of \$1,911,094 market value. Support for that claim is an application of Marshall and Swift Valuation Service calculated depreciation using that national cost rather than the locally derived depreciation. The taxpayer also provided sales of property that mostly occurred in 2020.

No other evidence was provided.

#### **Recommendation**

It is recommended that the individual value(s) of these two parcels of \$1,632,700 and \$2,765,700 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH
		4 Rolling	3 Public Sewer 2 Public Water	1 Paved	2 Light	Description	Code	Appraised	Assessed	
CAREY JOHN MICHAEL REV TRUST- CAREY JOHN MICHAEL TRUSTEE 8 DARRELL DR  N READING MA 01864						RESIDNTL RES LAND	1013 1013	142,200 1,490,500	142,200 1,490,500	
SUPPLEMENTAL DATA										
Alt Prcl ID 96 40 16 OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 1								
REVIEW ZONE 1 CR ZONE 1 % 100		Assoc Pid#								
GIS ID 174-40-5										
								Total	1,632,700	1,632,700

**VISION**

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	Year	Code	Assessed										
CAREY JOHN MICHAEL REV TRUST- 2005	2703	0511	04-25-2011	U	I	250,000	24														
GORMAN JOHN W TRUST OF 1996	2601	0672	10-13-2009	U	I	4,000	44						2024	1013	142,200	2023	1013	138,300	2022	1013	112,800
GORMAN JOHN W REV TRUST OF 1996	2513	0668	08-18-2008	U	I	4,000	44							1013	1,490,500		1013	1,289,100		1013	1,054,800
GORMAN JOHN W	2513	0664	08-18-2008	U	I	0	44														
GORMAN PHILLIP A REV TRST 1985	1363	0649	01-26-1996	U	I	97,800	1L														
												Total	1,632,700	Total	1,427,400	Total	1,167,600				

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	142,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	1,490,500
Special Land Value	0
Total Appraised Parcel Value	1,632,700
Valuation Method	C
Total Appraised Parcel Value	1,632,700

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

NOTES	
BLA L66-86 9/18/09	
R-RAILROAD	
FUNG=OUTSIDE ACC BMT	
AREA & FF PER TAX MAP	
CITY SEWER EASEMENT	

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
9701963	12-11-1997	14	WET LANDS	0	03-27-1998	100		NOT START

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-16-2023	PS	CY		02	MEASURED
06-01-2011	DD			03	MEAS & INSPC
07-19-2010	JG			33	RES FIELD REVIEW
12-10-2009	TB			07	INFO BY PLAN
03-19-1997	TS			15	PERMIT VISIT
04-09-1992	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	1013	SFR WATER M	CR			11,645 SF	5.93	1.00000	5	0.90	PB1	24.000	EASEMENT -10		1.0000	128	1,490,500	
1	1013	SFR WATER M	CR			325 FF	0.00	1.00000	0	1.00	PB1	24.000		0.0000	0	0	0	
Total Card Land Units						0.27 AC	Parcel Total Land Area						0.27	Total Land Value				1,490,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	11	Clapboard			
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 Flr 1	14	Carpet			
Interior Flr 2	20	Woodlam/Vinylplank			
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	02	2 Bedrooms			
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		180,005		
Year Built		1968		
Effective Year Built		2008		
Depreciation Code		GD		
Remodel Rating				
Year Remodeled				
Depreciation %		16		
Functional Obsol		5		
External Obsol		0		
Trend Factor		1.000		
Condition				
Condition %		79		
Percent Good		142,200		
RCNLD				
Dep % Ovr				
Dep Ovr Comment				
Misc Imp Ovr				
Misc Imp Ovr Comment				
Cost to Cure Ovr				
Cost to Cure Ovr Comment				

BAS	40	
UBM		
20		20
WDK	40	
10		10
	40	

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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	800	800	800	173.55	138,844
UBM	Basement, Unfinished	0	800	160	34.71	27,769
WDK	Deck, Wood	0	400	40	17.36	6,942
Ttl Gross Liv / Lease Area		800	2,000	1,000		173,555



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
CAREY JOHN MICHAEL REV TRUST- CAREY JOHN MICHAEL TRUSTEE 8 DARRELL DR  N READING MA 01864		4 Rolling	3 Public Sewer	1 Paved	2 Light	Description	Code	Appraised	Assessed
			2 Public Water			RESIDNTL	1013	787,200	787,200
		SUPPLEMENTAL DATA Alt Prcl ID 96 40 14B OWNOCC N  REVIEW ZONE 1 CR ZONE 1 % 100  GIS ID 174-40-4				ZONE 2 ZONE 2 % WARD WARD 1	RES LAND	1013	1,889,400
Assoc Pid#	RESIDNTL					1013	89,100	89,100	
						Total	2,765,700	2,765,700	

1501  
LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
CAREY JOHN MICHAEL REV TRUST-2005	2703 0485	04-25-2011	Q	I	1,050,000	01	2024	1013	787,200	2023	1013	2022	1013	651,100		
GORMAN JOHN W REV TRUST OF 1996	2601 0672	10-13-2009	U	I	4,000	44		1013	1,889,400		1013		1013	1,338,300		
GORMAN JOHN W REV TRUST OFF 1996	2513 0670	08-18-2008	U	I	4,000	44		1013	89,100		1013		1013	46,700		
GORMAN JOHN W	1962 0626	10-17-2003	U	I	0	1										
GORMAN PHILLIP A & GORMAN JOHN W	1962 0623	10-17-2003	U	I	0	1										
						Total	2,765,700	Total	2,486,900	Total	2,036,100					

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

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APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	735,000
Appraised Xf (B) Value (Bldg)	52,200
Appraised Ob (B) Value (Bldg)	89,100
Appraised Land Value (Bldg)	1,889,400
Special Land Value	0
Total Appraised Parcel Value	2,765,700
Valuation Method	C
Total Appraised Parcel Value	2,765,700

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

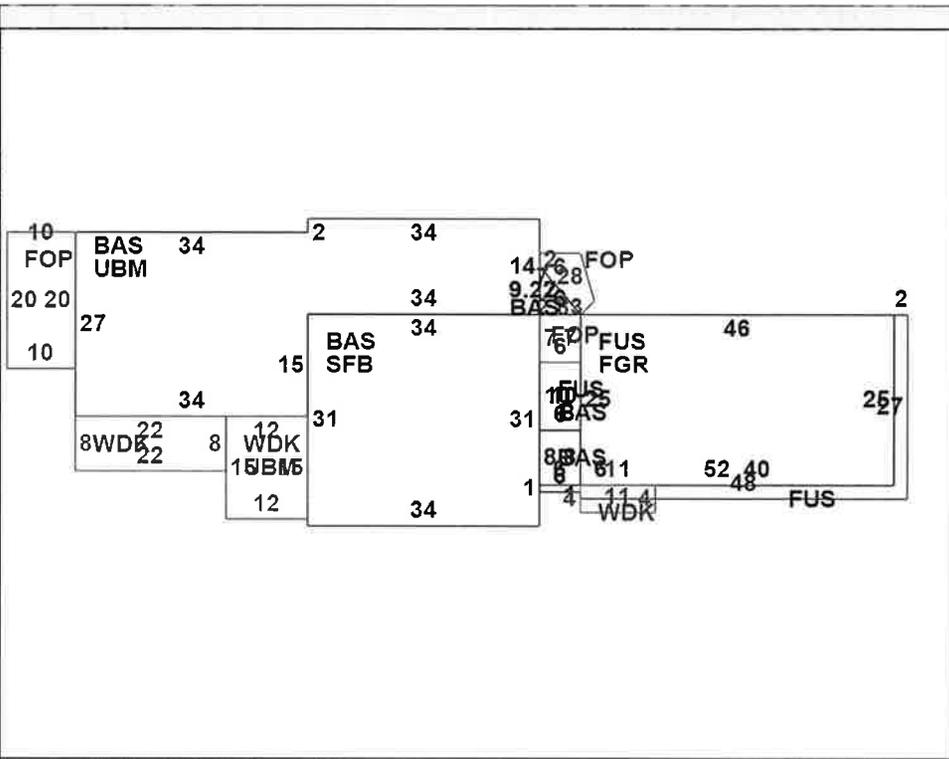
**NOTES**  
  
 BLA L66-86 9/18/09  
 AREA & FF PER TAX MAP  
  
 MIXED HEATING SYSTEMS

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2012-00096	04-03-2012	05	R-RENOVATE	38,700		100		& DECK
2012-096-1	03-27-2012	22	DEMOLISHED	10,000	07-24-2013	100		
97-1963	12-11-1997	14	WET LANDS	0	05-29-1998	100	04-23-1999	NOT START
376-95	11-12-1995	05	R-RENOVATE	75,000	04-26-1996	100	03-19-1997	NOT COMPL
		14	WET LANDS		08-07-2009	100		REPAIR DOCK

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-16-2023	PS	CY		02	MEASURED
07-24-2013	DD			30	EXTERIOR INSPECTION
01-10-2013	DD			30	EXTERIOR INSPECTION
06-01-2011	DD			03	MEAS & INSPC
07-19-2010	JG			33	RES FIELD REVIEW
12-10-2009	TB			07	INFO BY PLAN
08-07-2009	DD			29	DRIVE BY REVIEW

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	1013	SFR WATER M	CR			19,610	SF	4.01	1.00000	5	1.00	PB1	24.000		1.0000	96.35	1,889,400
1	1013	SFR WATER M	CR			253	FF	0.00	1.00000	0	1.00	PB1	24.000		0.0000	0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	06	Good			
Stories:	1				
Occupancy	1				
Exterior Wall 1	11	Clapboard			
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 Flr 1	14	Carpet			
Interior Flr 2					
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	06	6 Bedrooms			
Total Bthrms:	6				
Total Half Baths	0				
Total Xtra Fixtrs	3				
Total Rooms:	8	8 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		Factor%
			Condo Unit		
<b>COST / MARKET VALUATION</b>					
Building Value New			825,788		
Year Built			1970		
Effective Year Built			2013		
Depreciation Code			VG		
Remodel Rating					
Year Remodeled					
Depreciation %			11		
Functional Obsol			0		
External Obsol			0		
Trend Factor			1.000		
Condition					
Condition %					
Percent Good			89		
RCNLD			735,000		
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
DCK1	DOCKS-RES	L	867	35.00	1988	VG	90		0	27,300
BHS3	BOAT HSE PR	L	858	65.00	1988	S	100		0	55,800
ELV2	ELEV PASSE	B	1	60000.00	2009		75.00		0	45,000
FPL	FIREPLACE	B	2	1500.00	2009		89.00		0	2,700
ELV3	EVEVATOR S	B	1	6000.00	2009		75.00		0	4,500
DCK1	DOCKS-RES	L	144	35.00	1988	G	75		0	3,800
PAT1	PATIO-AVG	L	411	6.00		VG	90		0	2,200
GEN	GENERATOR	B	1	0.00		A	89.00		0	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,577	2,577	2,577	144.35	372,000
FGR	Garage, Finished	0	1,150	460	57.74	66,403
FOP	Porch, Open, Finished	0	284	57	28.97	8,228
FUS	Upper Story, Finished	1,362	1,362	1,362	144.35	196,610
SFB	Base, Semi-Finished	0	1,054	632	86.56	91,232
UBM	Basement, Unfinished	0	1,574	315	28.89	45,472
WDK	Deck, Wood	0	400	40	14.44	5,774
Ttl Gross Liv / Lease Area		3,939	8,401	5,443		785,719



000012 Fedex

RECEIVED  
FEB 19 2025  
ASSESSOR'S OFFICE  
LACONIA, NH

FOR MUNICIPALITY USE ONLY:	
Town File No.:	_____
Taxpayer Name:	_____

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): John Michael Carey Rev. Trust, Elizabeth Carey, Trustee

Mailing Address: 8 Darrell Drive, North Reading, MA 01864

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 617.851.1101 (Work) \_\_\_\_\_ (Email) lclapp7777@yahoo.com

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): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**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>
12A 170 <sup>4</sup> -40-4	178 Channel Ln. Laconia	Single Family	\$2,765,700
12B 170-40-5	194 Channel Ln. Laconia	Single Family	\$1,632,700
4			

2452  
3087

**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>
None.			

**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.)

Please see attached.

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**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# 170-40-4 Appeal Year Market Value \$ 1,911,094

Town Parcel ID# 170-40-5 Appeal Year Market Value \$ 1,115,203

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

**Please see attached.**

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**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

**Please see attached.**

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**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: 2/18/25

Elizabeth A Carey Trustee  
(Signature)

Elizabeth A Carey Trustee  
(Print Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

## **SECTIONS E, F & G**

### 178 Channel Lane

The factual information on the tax assessment card is incorrect. The house was constructed circa 1970 and renovated circa 2013. Since then, there has been no other significant work done to the house. Therefore, the overall age of the house is 54 years and the effective age is 27 years. According to *Marshall & Swift Valuation Service*, the economic life of the building is 55 years. The physical depreciation is 31% according to the depreciation table.

There are no comparable waterfront land sales that support a value of \$1,889,400 for the site. Waterfront land sales were researched from January 1, 2020 to April 1, 2024 in both Laconia and nearby Gilford. Although the property is located on Paugus Bay, it has access to Lake Winnepesaukee. Excluding sales located on Governor's Island and Meredith Bay that are far superior in location, view, and amenities, there were no comparable waterfront land sales.

Comparable improved sales were also researched during the same period in Laconia.

### *822 Weirs Boulevard, Laconia*

Map 199, Lot 248-8

\$2,550,000 on April 28, 2023

The 0.33 acre with 100 feet on Paugus Bay waterfront property has a 2,224 ft<sup>2</sup> restored home built circa 1910. The house has 5 bedrooms and 4 bathrooms. There is also a boathouse. The property has expansive views given its location on the widest part of the bay. The property sold for \$1,147 per ft<sup>2</sup>.

### *128 Paugus Park Road, Laconia*

Map 287, Lot 8-178

\$1,875,000 on August 21, 2020

The 0.24 acre with 60 feet on Paugus Bay waterfront property has a 2,486 ft<sup>2</sup> home built circa 2009. The house has 4 bedrooms and 4 bathrooms. There is also a 40 foot dock and a sandy beach. The property has expansive views given its location on the widest part of the bay. The property sold for \$754 per ft<sup>2</sup>.

### *31 Boathouse Road, Laconia*

Map 149, Lot 226-3

\$1,712,500 on May 29, 2020

The 2.29 acres with 155 feet on Meredith Bay waterfront property has a 2,586 ft<sup>2</sup> renovated home built circa 1979. The house has 5 bedrooms and 3 bathrooms. There is also three boatslips dock and a sandy beach. The property is in a superior location and setting. The property sold for \$662 per ft<sup>2</sup>.

### *164 Paugus Park Road, Laconia*

Map 286, Lot 178-1

\$1,500,000 on July 2, 2020

The 0.41 acre with 120 feet on Paugus Bay waterfront property has a 3,154 ft<sup>2</sup> renovated home built circa 1982. The house has 5 bedrooms and 3 bathrooms. There is also a dock and a sandy beach. The property has expansive views given its location on the widest part of the bay. The property sold for \$476 per ft<sup>2</sup>.

154 Channel Lane, Laconia  
Map 174, Lot 40-1  
\$1,250,000 on December 20, 2022

The 0.10 acre with 51 feet on Paugus Bay waterfront property has a 1,440 ft<sup>2</sup> renovated home built circa 1900. The house has 2 bedrooms and 3 bathrooms. There is also two docks. The property is located in close proximity to the subject. The property sold for \$868 per ft<sup>2</sup>.

148 Channel Lane, Laconia  
Map 173, Lot 40-12  
\$1,200,000 on January 31, 2025 (after 4/1/24)

The 0.30 acre with 127 feet on Paugus Bay waterfront property has a 1,125 ft<sup>2</sup> home built circa 1910 in poor condition. The house has no contributory value. There is also two docks. The property is located in close proximity to the subject. This is considered a land sale in the subject property's neighborhood.

Summary

The comparable sales ranged in sale price from \$1.25 million to \$2.55 million. The highest sale had a far superior location on the widest part of the bay with expansive views and a house with superior quality finish and appeal. This sale sets the upper limit of value for the property but requires substantial negative adjustments to account for its superior location, views, and access compared to the subject property. Furthermore, the sales on Channel Road provide additional support to the fact that the underlying land assessment is excessive.

The subject property is a long shallow lot with a road and railroad in close close proximity to the front of the house. The access to the property is past a busy marina with intensive commercial use unlike any of the comparable sale data. Given these factors, the following is the correct assessment for the property.

<u>Current Assessment</u>	
Building . . . . .	\$735,000
Features . . . . .	\$141,300
Land . . . . .	<u>\$1,889,400</u>
Total Assessment . . . . .	\$2,765,700

<u>Correct Assessment</u>	
Building . . . . .	\$569,794
Features . . . . .	\$141,300
Land . . . . .	<u>\$1,200,000</u>
Total Assessment . . . . .	\$1,911,094

194 Channel Lane

The factual information on the tax assessment card is incorrect. The cottage was constructed circa 1968 and renovated circa 2008. Since then, there has been no other significant work done to the cottage. Therefore, the overall age of the cottage is 56 years and the effective age is 30 years. According to *Marshall & Swift Valuation Service*, the economic life of the building is 55 years. The physical depreciation is 36% according to the depreciation table.

Of the sales listed above, the two sales located on Channel Lane are most similar. They ranged in sale price from \$1.2 to \$1.25 million. Given that the vast majority of value is found in the underlying land for waterfront property, this sets the upper limit of value. The cottage is only

800 ft<sup>2</sup>, nearly half the size of 154 Channel Lane. The property is subject to a sewer easement unlike the comparables and is also impacted by the close proximity of the railroad. Given these factors, the following is the correct assessment for the property.

Current Assessment

Building . . . . .	\$142,200
Features . . . . .	\$0
Land . . . . .	<u>\$1,490,500</u>
Total Assessment . . . . .	\$1,632,700

Correct Assessment

Building . . . . .	\$115,203
Features . . . . .	\$0
Land . . . . .	<u>\$1,000,000</u>
Total Assessment . . . . .	\$1,115,203

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 441 Block 74 Lot 23 – Boulia Gorrell Lumber Co**

The taxpayer applied for an abatement on their lumber yard property located at 176 Fair St. The property contains 9 buildings ranging from a store to warehouse and garages in varying condition and is situated on 4 acres. The 2024 assessed value was \$1,835,300.

The abatement application requested an inspection of the buildings to fully understand the condition of each building and their attributes. On 5/8/2025 Steve Hamilton inspected the property with owner Brad Benson. During the inspection, one of the buildings had a change to make based on the condition from Average to Fair; and another building needs a 5% functional for not having heat or electricity as it is only a cold storage garage. All other buildings were appropriately listed. After the data corrections were made, the assessment is \$1,822,600.

### **Recommendation**

It is recommended that abatement be granted to reduce the original assessed value of \$1,835,300 to \$1,822,600, resulting in an abatement of \$12,700 in assessed value.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 136 74 2 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23				COMMERC.	3130	1,358,900	1,358,900	
LACONIA NH 03246						COM LAND	3130	399,200	399,200	
						Total		1,835,300	1,835,300	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V	0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
								Total		1,835,300	Total		1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Nbhd		Nbhd Name		Cyclical Group		TIF District	
0001				C		TIF	

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APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

**NOTES**

BOULIA-GORRELL  
 OWNED BY BENSON LUMBER, LONDONDERRY,NH  
 ANGLE (SQRD)/STORE #17

2018: INTERIOR FINISHES & SIDING CARD2

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	
2024-00217	06-18-2024	16	COM BUILD	50,000		0		NEW 75X43 WAREHOUSE	01-13-2022	PS	CY		03	MEAS & INSPC	
2017-00048	03-30-2017	05	R-RENOVATE	50,000	04-17-2018	100		RENOVATE TO EXISTING SH	04-17-2018	DD	B		14	INSPECTED	
256-D	07-09-2007	22	DEMOLISHED		08-09-2009	100			07-13-2016	DG			16	FIELDREV CHG	
256	07-09-2007	CM	Commercial	71,000	08-13-2008	100		STPRAGE BLDGG	06-16-2010	JW			32	COM FIELD REVIEW	
									08-13-2008	DD			03	MEAS & INSPC	
									09-19-2007	SC			30	EXTERIOR INSPECTION	
									09-10-1998	TS			03	MEAS & INSPC	

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	3130	LUMBER YRD	UC			130,680	SF 1.30	1.00000	5	1.00	COR	2.300		0	2.99	390,700
1	3130	LUMBER YRD	UC			1,000	AC 5,000.00	1.00000	0	1.00	50	1.700	6113125 \$H 25	0	8,500	8,500
1	3130	LUMBER YRD	UC			500,000	FF 0.00	1.00000	0	1.00	50	1.700		0	0	0

Total Card Land Units					4.00	AC	Parcel Total Land Area: 4.00					Total Land Value					399,200
-----------------------	--	--	--	--	------	----	------------------------------	--	--	--	--	------------------	--	--	--	--	---------



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed
176 FAIR ST						COMMERC.	3130	1,358,900	1,358,900
LACONIA NH 03246						COM LAND	3130	399,200	399,200
						COMMERC.	3130	77,200	77,200
<b>SUPPLEMENTAL DATA</b>									
Alt Prcl ID 136 74 2		ZONE 2		ZONE 2 %					
OWNOCC N		WARD		WARD 4					
REVIEW									
ZONE 1 UC									
ZONE 1 % 100									
GIS ID 441-74-23		Assoc Pid#							
						Total		1,835,300	1,835,300

**VISION**

1501

LACONIA, NH

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V	0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
								Total		1,835,300	Total		1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

NOTES									
KITCHEN SALES & OFFICES									
VINYL PLANK									

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

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result

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
2	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0

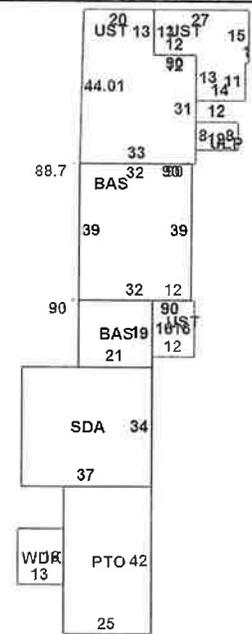
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	17	Store			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet	RCN		355,684
Interior Floor 2	05	Vinyl/Asphalt			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc	Year Built		1940
AC Type	03	Central	Effective Year Built		1989
Bldg Use	3130	LUMBER YRD	Depreciation Code		GD
Total Rooms	5		Remodel Rating		03
Total Bedrms	00		Year Remodeled		2017
Total Baths	1		Depreciation %		35
Heat/AC	01	HEAT/AC PKGS	Functional Obsol		0
Frame Type	02	WOOD FRAME	External Obsol		0
Baths/Plumbing	00	NONE	Trend Factor		1.000
Ceiling/Wall	03	SUS-CEIL/MN WL	Condition		
Rooms/Prtns	03	ABOVE AVERAGE	Condition %		
Wall Height	14.00		Percent Good		65
% Comn Wall	0.00		RCNLD		231,200
1st Floor Use:	3130		Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

MIXED USE		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0

COST / MARKET VALUATION	
RCN	355,684
Year Built	1940
Effective Year Built	1989
Depreciation Code	GD
Remodel Rating	03
Year Remodeled	2017
Depreciation %	35
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	65
RCNLD	231,200
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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,647	1,647	1,647	101.68	167,470
PTO	Patio	0	1,050	53	5.13	5,389
SDA	Store Display Area	1,258	1,258	1,258	101.68	127,916
ULP	Loading Platform, Unfinished	0	96	19	20.12	1,932
UST	Utility, Storage, Unfinished	0	2,001	500	25.41	50,841
WDK	Deck, Wood	0	208	21	10.27	2,135
Ttl Gross Liv / Lease Area		2,905	6,260	3,498		355,683



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 136 74 2 OWNOC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23 ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#				COMMERC.	3130	1,358,900	1,358,900	
LACONIA NH 03246						COM LAND	3130	399,200	399,200	
Total								1,835,300	1,835,300	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V	0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500		
									3130	399,200		3130	381,000		3130	379,700		
									3130	77,200		3130	77,200		3130	77,200		
Total										1,835,300	Total				1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total				
			0.00				

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

**NOTES**  
 #3 BROWN/TAN  
 COLD STORAGE

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

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpos/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	3130	LUMBER YRD	UC			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:						4.00	Total Land Value		399,200



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501  LACONIA, NH  <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST					COMMERC.	3130	1,358,900	1,358,900		
LACONIA NH 03246					COM LAND	3130	399,200	399,200		
					<b>SUPPLEMENTAL DATA</b>					
Alt Prcl ID 136 74 2					ZONE 2					
OWNOCC N					ZONE 2 %					
REVIEW					WARD WARD 4					
ZONE 1 UC										
ZONE 1 % 100										
GIS ID 441-74-23					Assoc Pid#					
							Total	1,835,300	1,835,300	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V	0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
							Total	1,835,300	Total	1,506,400	Total	1,509,400				

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

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

NOTES				

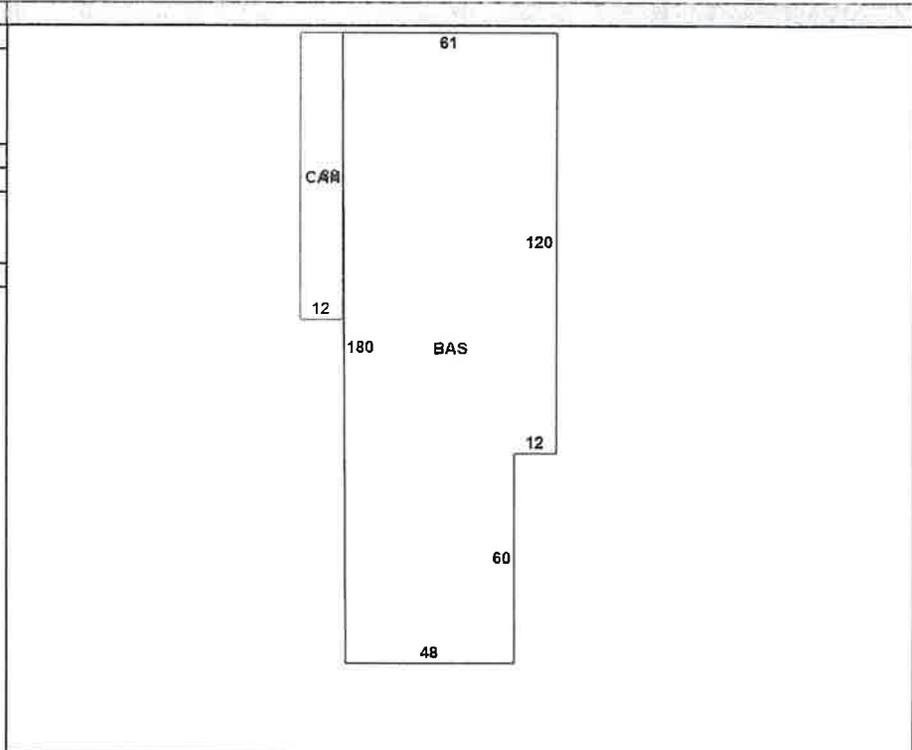
This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

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

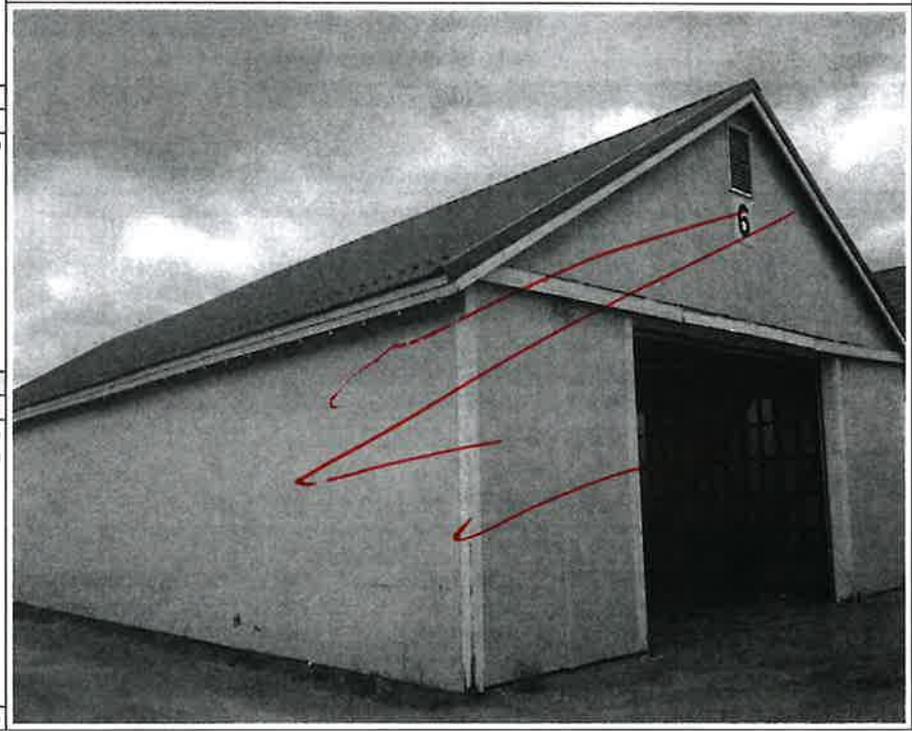
LAND LINE VALUATION SECTION																
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value
4	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0
Total Card Land Units						0.00 AC	Parcel Total Land Area: 4.00						Total Land Value		399,200	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	01	Minimum			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	27	Pre-finish Metl			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	03	Concr-Finished			
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None			
Heating Type	01	None			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	0				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	00	NONE			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Comn Wall	0.00				
1st Floor Use:	3130				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			3130	LUMBER YRD	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		301,715
			Year Built		1963
			Effective Year Built		1984
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		40
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		60
			RCNLD		181,000
			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
MEZ1	MEZZANINE-U	B	3,034	14.00			60.0		0	25,500

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	10,170	10,170	10,170	29.38	298,835
CAN	Canopy	0	984	98	2.93	2,880
Ttl Gross Liv / Lease Area		10,170	11,154	10,268		301,715



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 136 74 2 OWNOC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23 ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#				COMMERC.	3130	1,358,900	1,358,900	
LACONIA NH 03246						COM LAND	3130	399,200	399,200	
						Total		1,835,300	1,835,300	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V	0		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
						Total		1,835,300	Total		1,506,400	Total		1,509,400		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

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

NOTES									
BLDG #14 ATT TO #16 3' ASPHALT FLOOR=PLYWOOD WOOD FRAME-1CINDER COLD STORAGE									

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
5	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	01	Minimum			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	26	Aluminum Sidng			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	02	Minimum/Plywd			
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None			
Heating Type	01	None			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	0				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
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:	3130				

MIXED USE		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0

COST / MARKET VALUATION	
RCN	147,456
Year Built	1992
Effective Year Built	1998
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	26
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	74
RCNLD	109,100
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

BAS	57	UST	22
72		72	72
	57		22

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
MEZ1	MEZZANINE-U	B	2,282	14.00	1993			74.00		0	23,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,104	4,104	4,104	32.77	134,480
UST	Utility, Storage, Unfinished	0	1,584	396	8.19	12,976
Ttl Gross Liv / Lease Area		4,104	5,688	4,500		147,456



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>	
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed		
176 FAIR ST		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 136 74 2 OWNOC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23			ZONE 2 ZONE 2 % WARD WARD 4		COMMERC.	3130	1,358,900		1,358,900
LACONIA NH 03246					Assoc Pid#		COM LAND	3130	399,200		399,200
						COMMERC.	3130	77,200	77,200		
						Total		1,835,300	1,835,300		

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317	0239	06-16-1997	U	V	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
								Total		1,835,300	Total		1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
Total			0.00				

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

**NOTES**

BLDG#12  
 COLD STORAGE  
 SHABY  
 NO ELEV

FUNC: N-NO ELV

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

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result

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					
6	3130	LUMBER YRD	UC			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: 4.00				Total Land Value	399,200

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	01	Minimum			
Stories:	2				
Occupancy	1.00				
Exterior Wall 1	27	Pre-finish Metl			
Exterior Wall 2	08	Wood on Sheath			
Roof Structure	02	Shed			
Roof Cover	02	Rolled Compos			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	09	Pine/Soft Wood			
Interior Floor 2	01	Dirt/None			
Heating Fuel	01	Coal/Wood/None			
Heating Type	01	None			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	0				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Conn Wall	0.00				
1st Floor Use:	3130				
			<b>MIXED USE</b>		
			Code	Description	Percentage
			3130	LUMBER YRD	100
					0
					0
			<b>COST / MARKET VALUATION</b>		
			RCN		156,270
			Year Built	1950	
			Effective Year Built	1964	
			Depreciation Code	VP	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	60	
			Functional Obsol	0	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	40	
			RCNLD	62,500	
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

4WDK	28	4			
90	BAS	32	90	FUS	20
				BAS	
2			72	72	72
90		32			20

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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	3,744	3,744	3,744	30.00	112,320
CAN	Canopy	0	144	14	2.92	420
FUS	Upper Story, Finished	1,440	1,440	1,440	30.00	43,200
WDK	Deck, Wood	0	112	11	2.95	330
Ttl Gross Liv / Lease Area		5,184	5,440	5,209		156,270



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST					COMMERC.	3130	1,358,900	1,358,900		
LACONIA NH 03246					COM LAND	3130	399,200	399,200		
					<b>SUPPLEMENTAL DATA</b>					
Alt Prcl ID 136 74 2					ZONE 2					
OWNOCC N					ZONE 2 %					
REVIEW					WARD WARD 4					
ZONE 1 UC										
ZONE 1 % 100										
GIS ID 441-74-23					Assoc Pid#					
							Total	1,835,300	1,835,300	

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
0317 0239	06-16-1997	U	V		0	2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500	
								3130		3130	381,000		3130	379,700	
								3130		3130	77,200		3130	77,200	
							Total	1,835,300	Total	1,506,400	Total	1,509,400			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				
<b>ASSESSING NEIGHBORHOOD</b>							
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code			
0001		C	TIF				

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APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

**NOTES**

#1 CABINET SHOP  
 OB1=SAWDUST BIN ATT TO  
 OB2

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
7	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	45	R/M Shop			
Model	96	Industrial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	26	Aluminum Sidng			
Exterior Wall 2	25	Vinyl Siding			
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	02	Wall Brd/Wood			
Interior Wall 2					
Interior Floor 1	09	Pine/Soft Wood			
Interior Floor 2					
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	.5				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
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:	3130				

MIXED USE		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0

COST / MARKET VALUATION	
RCN	228,623
Year Built	1950
Effective Year Built	1984
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	60
RCNLD	137,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

12	UST	67	90	44	114	16	9
		78	90	8	9	16	9
90	179.97		103	90		90	
106	FOPBAS					12	
8						90	4
36						2020	4
						24	4
						9090	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
SHD1	SHED FRAME	L	216	12.00	1982	VG	90		0	2,300
SHD1	SHED FRAME	L	49	12.00	1950	F	25		0	100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,248	4,248	4,248	50.50	214,532
CAN	Canopy	0	144	14	4.91	707
FOP	Porch, Open, Finished	0	172	34	9.98	1,717
UST	Utility, Storage, Unfinished	0	892	223	12.63	11,262
WDK	Deck, Wood	0	80	8	5.05	404
Ttl Gross Liv / Lease Area		4,248	5,536	4,527		228,622



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed	
176 FAIR ST						COMMERC.	3130	1,358,900	1,358,900	
LACONIA NH 03246						COM LAND	3130	399,200	399,200	
						COMMERC.	3130	77,200	77,200	
						<b>SUPPLEMENTAL DATA</b>				
Alt Prcl ID 136 74 2		ZONE 2		ZONE 2 %						
OWNOCC N		WARD		WARD 4						
REVIEW		Assoc Pid#								
ZONE 1 UC										
ZONE 1 % 100										
GIS ID 441-74-23										
						Total		1,835,300	1,835,300	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317 0239	06-16-1997	U	V		0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
								Total		1,835,300	Total		1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

NOTES
BLDG #16 ATT TO BLDG #14 3' ASPHALT FLOOR=PLYWOOD MASONRY FRAME & MIN WOOD COLD STORAGE 8 BINS

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

VISIT / CHANGE HISTORY					
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
8	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	26	Aluminum Sidng			
Exterior Wall 2	15	Concr/Cinder			
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	02	Minimum/Plywd			
Interior Floor 2					
Heating Fuel	01	Coal/Wood/None			
Heating Type	01	None			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	0				
Heat/AC	00	NONE			
Frame Type	04	REINF. CONCR			
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:	3130				

CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description
<b>MIXED USE</b>		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0
<b>COST / MARKET VALUATION</b>		
RCN		69,134
Year Built		1992
Effective Year Built		1998
Depreciation Code		AV
Remodel Rating		
Year Remodeled		
Depreciation %		26
Functional Obsol		0
External Obsol		0
Trend Factor		1.000
Condition		
Condition %		
Percent Good		74
RCNLD		51,200
Dep % Ovr		
Dep Ovr Comment		
Misc Imp Ovr		
Misc Imp Ovr Comment		
Cost to Cure Ovr		
Cost to Cure Ovr Comment		

UGR<sup>24</sup>

152 152

24

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

No Heat  
No Elec

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
UGR	Garage, Unfinished	0	3,648	1,094	18.95	69,134
Ttl Gross Liv / Lease Area		0	3,648	1,094		69,134



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
BOULIA GORRELL LUMBER CO		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed
176 FAIR ST		<b>SUPPLEMENTAL DATA</b> Alt Prcl ID 136 74 2 OWNOC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23				COMMERC.	3130	1,358,900	1,358,900
LACONIA NH 03246						COM LAND	3130	399,200	399,200
		ZONE 2 ZONE 2 % WARD WARD 4				COMMERC.	3130	77,200	77,200
						Total		1,835,300	1,835,300

1501  
 LACONIA, NH  
**VISION**

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
BOULIA GORRELL LUMBER CO		0317	0239	06-16-1997	U	V	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
									3130	399,200		3130	381,000		3130	379,700
									3130	77,200		3130	77,200		3130	77,200
								Total		1,835,300	Total		1,506,400	Total		1,509,400

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,309,200
Appraised Xf (B) Value (Bldg)	49,700
Appraised Ob (B) Value (Bldg)	77,200
Appraised Land Value (Bldg)	399,200
Special Land Value	0
Total Appraised Parcel Value	1,835,300
Valuation Method	C
Total Appraised Parcel Value	1,835,300

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

**NOTES**

BLDG 13  
 STACKER LUMBER SHED

OPEN ON BOTH SIDES

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

VISIT / CHANGE HISTORY					
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
9	3130	LUMBER YRD	UC			SF	0.00	1.00000		1.00	50	1.700			0	0
Total Card Land Units						0.00	AC	Parcel Total Land Area: 4.00						Total Land Value		399,200



000032  
✓  
AD

# 2024 APPLICATION FOR ABATEMENT

Postmarked  
3/3/25

Please Type or Print Clearly

## ONE APPLICATION FOR EACH PROPERTY APEALED

RECEIVED

Upon completion of this form return to:

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

MAR 04 2025  
ASSESSOR'S OFFICE  
LACONIA, NH

Date: 3/1/25

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

Name: Boulio Garrell Lumber Co

Mailing Address: 176 Fair Street, Laconia Email address: Bhensend@BensensLumber.com  
Telephone No: (Cell): 603 234-9091 (Home): 603 234-9091

\*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: 74 Lot: 23 Tax Account #: 615

2024 Assessed Valuation: \$ 1,035,300

Property Location: 176 Fair Street

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.

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 with interest will be made.** the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund

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:**

**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.**

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.)

*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# 441/74/23 Appeal Year Market Value \$ 1,863,210

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).

Map/Block/Lot      Property Address      Sale Price      Date of Sale      Assessment      Rent(s)

**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: \_\_\_\_\_

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: \_\_\_\_\_

store and kitchen building

increased 25%, millshop 20% believe based on condition, quality of construction 20% increase is more in line

Storage building

2023 value \$ 129,243.00

2024 value \$ 180,866.00

Building is in need of repair on exterior and garage door bays.

Only one garage bay has heat. All other cold storage

Entire second floor open/cold space

Shed 14

2023 value \$ 105,336.00

2024 value \$ 147,456.00

Building (25% of oi) has been disassembled and new addition being built.

Current building cold storage

Right hand side outside storage with roof (no doors) limited height

Shed 12

2023 value \$ 111,598.00

2024 value \$ 156,270.00

Building is falling down (complete disrepair)

Building will be removed as soon as shed addition complete

garage 16

2023 value \$ 49,377.00

2024 value \$ 69,134.00

Building (garage bays/cinder block) in need of repair

all cold storage

building 13

2023 value \$ 87,788.00

2024 value \$ 122,897.00

lvl steel open (both sides) storage racks

Type of T shed - limited functionality

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 411 Block 114 Lot 48 – Brasley, Christina & Sean**

The property owner filed an abatement request on their single-family property located at 30 Isabella St. The property contains a Cape Cod style house with 921 square feet of living space built in 1900 on 0.20 ac. The total assessed value of the property for 2024 was \$224,000.

The taxpayer has indicated that the property record card contains inaccuracies in the sketch relating to the area of attic that was listed as “finished attic” for 2024. As part of the cyclical inspection process, Pat Sohlman conducted an interior inspection of the building on 12/17/2024 and made several changes to the sketch including removing a portion of the attic, changing the remaining area to unfinished attic, and correcting the square footage of finished basement area. He also made note to have an Assessor or Supervisor review a functional adjustment of -2% on the building. As there were no notes or indication for the reason of the functional adjustment, it was removed by Tara Baker. It should be noted that the current owners purchased the property in 2022 for \$234,000, which further supports the removal of the functional adjustment. After all data corrections were made from the cyclical inspection, the assessed value is \$224,100.

It is recommended that abatement be denied after the inspection and the data corrections resulted in no value reduction.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
BRASLEY CHRISTINA WHITNEY & S		4 Rolling	1 All Public	1 Paved	2 Light	Description	Code	Appraised	Assessed
30 ISABELLA ST						RESIDENTL	1010	113,200	113,200
LACONIA NH 03246						RES LAND	1010	93,400	93,400
<b>SUPPLEMENTAL DATA</b>									
Alt Prcl ID 154 114 4B OWNOCC Y				ZONE 2 ZONE 2 % WARD WARD 2		224,100 PS 01-21-25 Total <del>206,600</del> 206,600			
REVIEW ZONE 1 RG ZONE 1 % 100 GIS ID 411-114-48				Assoc Pid# 2024V					

**VISION**

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
3522 0158	08-04-2022	Q	I	234,000	00	2023	1010	113,200	2022	1010	95,000	2021	1010	85,500	
3328 0742	07-13-2020	Q	I	153,000	04						75,300			49,800	
3213 0800	12-17-2018	U	I	52,000	35										
3200 0732	10-05-2018	U	I	0	37										
3152 0663	01-22-2018	U	I	70,851	51										
Total								206,600	Total		170,300	Total		135,300	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total				
			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	113,200
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	93,400
Special Land Value	0
Total Appraised Parcel Value	206,600
Valuation Method	C
Total Appraised Parcel Value	206,600

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

**NOTES**

GREY ✓  
 AREA PER TAXMAP

PARTIAL FBM / LOCATION ESTIMATED  
*Remeasured + updated*

Func? not sure what for - removed (D)

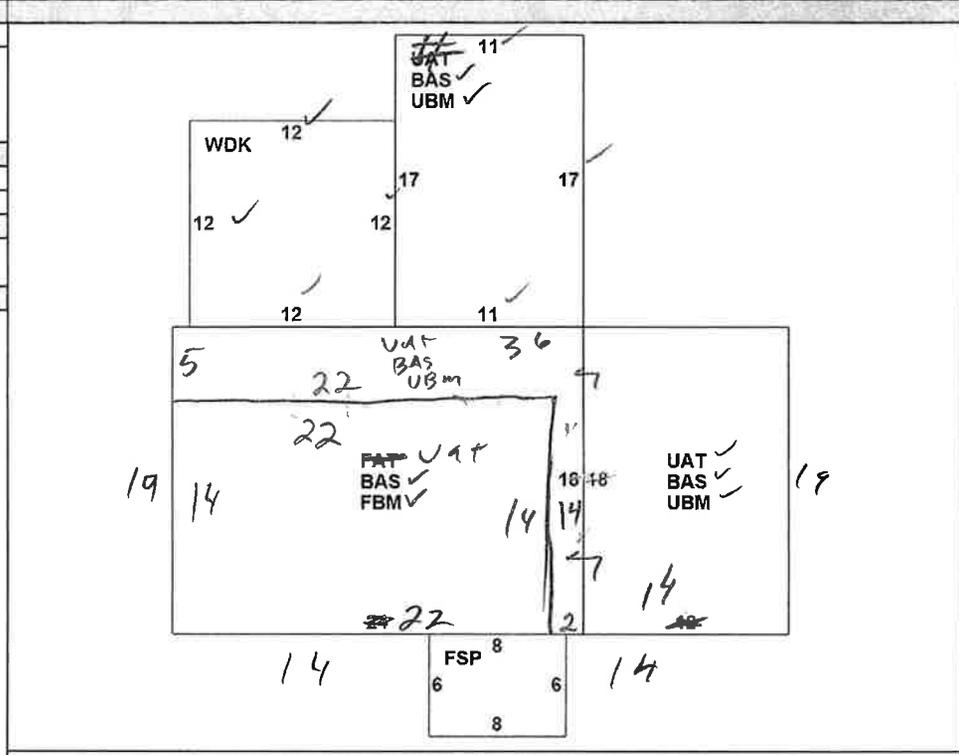
BACKYARD GATED MEAS ESTIMATED

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2023-00036	02-07-2023	23	ELECTRICAL	55,000		100		SOLAR REMOVE & REPLACE ROOFI
2018-00247	08-31-2018	25	ROOF NEW	6,389	05-07-2019	100		

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
04-04-2023	PS	B		15	PERMIT VISIT
10-27-2022	TB	S		02	MEASURED
06-16-2021	TB	S		02	MEASURED
05-07-2019	TB	B		29	DRIVE BY REVIEW
11-05-2015	BD	CY		02	MEASURED
09-12-2011	DD			25	REVIEWED
03-30-2010	RK			29	DRIVE BY REVIEW

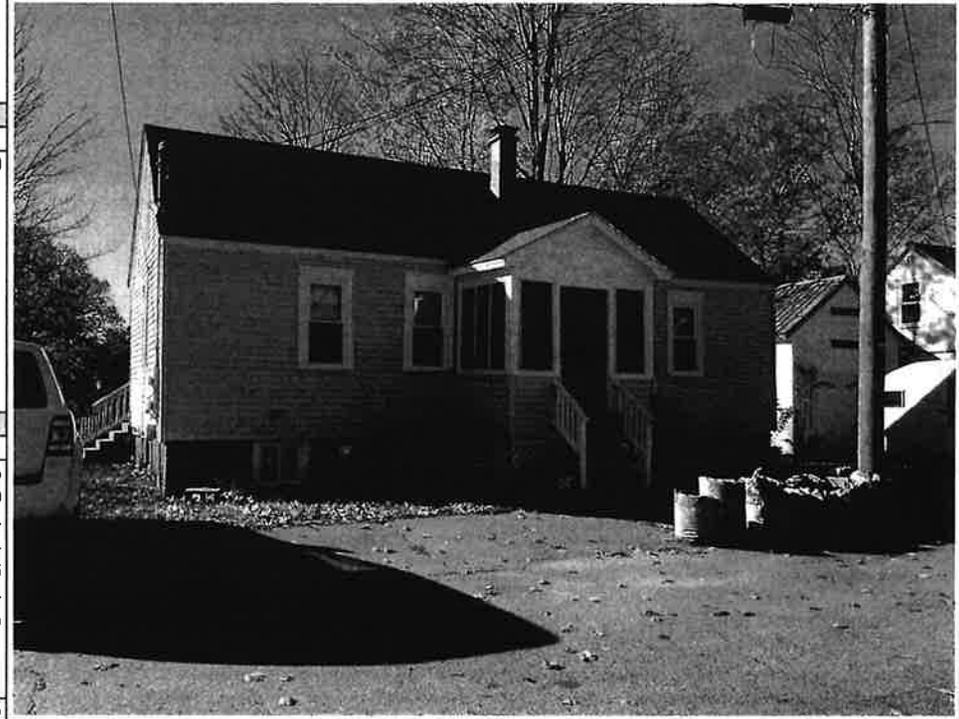
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1010	SINGLE FAM M	RG			8,712	SF	6.92	1.00000	5	1.00	40	1.550		1.0000	10.72	93,400	
Total Card Land Units						0.20	AC	Parcel Total Land Area						0.20	Total Land Value			93,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	04	Cape Cod			
Model:	01	Residential			
Grade:	03	Average			
Stories:	1				
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding ✓			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip ✓			
Roof Cover	03	Asph/F Gls/Cmp ✓			
Interior Wall 1	05	Drywall/Sheet ✓			
Interior Wall 2	03	Plastered ✓			
Interior Flr 1	20	Woodlam/Vinylplank ✓			
Interior Flr 2					
Heat Fuel	02	Oil ✓			
Heat Type:	04	Forced Air-Duc ✓			
AC Type:	03	Central ✓			
Total Bedrooms	02	2 Bedrooms ✓			
Total Bthrms:	1 ✓				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	5	5 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			<b>CONDO DATA</b>		
Parcel Id		C	Ownr		0.0
			B		S
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
			<b>COST / MARKET VALUATION</b>		
Building Value New		166,511			
Year Built		1900			
Effective Year Built		1994			
Depreciation Code		GD			
Remodel Rating					
Year Remodeled					
Depreciation %		30			
Functional Obsol		2 # 13			
External Obsol		0			
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		68			
RCNLD		113,200			
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	U/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SOLA	SOLAR PANE	B	24	0.00			68		0.00	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	835	835	835	131.16	109,515
FAT	Attic, Finished	86	432	86	26.11	11,279
FBM	Basement, Finished	0	432	151	45.84	19,804
FSP	Porch, Screen, Finished	0	48	12	32.79	1,574
UAT	Attic, Unfinished	0	403	40	13.02	5,246
UBM	Basement, Unfinished	0	403	81	26.36	10,624
WDK	Deck, Wood	0	144	14	12.75	1,836
Ttl Gross Liv / Lease Area		921	2,697	1,219		159,878



HP  
000019 ✓ RB

# 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**

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2-24-2025

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

Name: Christina + Sean Brasley

Mailing Address: 30 Isabella St. Laconia NH 03246 Email address: ~~CShea~~ CShea 229@gmail.com  
Telephone No: (Cell): 603-203-1309 (Home): N/A

\*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: 411 Block: 114 Lot: 48 Tax Account #: 7003

2024 Assessed Valuation: \$ 224,000

Property Location: 30 Isabella St, Laconia NH 03246

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

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

Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

Town Parcel ID#	Street Address	Description	Assessment
-----------------	----------------	-------------	------------

**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.)

Our property was "disproportionately assessed" as our attic was recorded as finish with fl's not. A portion of the attic that was counted is also only accessible through a small crawl space. A portion of the attic is finish it's got exposed insulation and plywood floors.

**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#	911/14/48	Appeal Year Market Value \$	195,000
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).

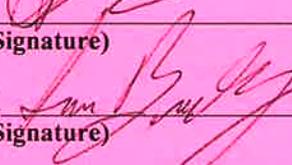
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

**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: 2-24-2025

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: \_\_\_\_\_  
\_\_\_\_\_

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 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.

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 283-023-2.10, Domenic Dalleva Lisa Hurley LaFauci**

The property owner filed an application for abatement for 2024 for a seasonal condominium unit located at 144 Lake Street, Unit #10. The unit is 768 square feet of living area, has a total of 1 bedroom and one full bathroom. The unit is configured to have a direct view of the lake from a large wood deck. The complex is Eastern Shores Condominiums and has access to waterfront/beach areas on Paugus Bay. All units in the complex are seasonal except one.

The taxpayer's opinion of value is \$653,200. The taxpayer cites as the rationale for the abatement the recent sales of properties, and a broker's opinion of value of the subject property at \$630,999.

Recently the condominium has limited the ability of owners to conduct short term rentals of their units. For this unit, an economic depreciation of 5% has been applied for this external factor that affects the use of the unit. This action affected all units and is a factor that will be addressed directly in the 2025 revaluation.

It is recommended that the value of \$711,400 be reduced to \$675,500, and that an abatement of \$35,900 in value should be granted.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
DALLEVA DOMENIC & HURLEY LAFAUCI LISA 3 HORSESHOE DR  LYNNFIELD MA 01940		4 Rolling	1 All Public	1 Paved	7 Waterfront	Description	Code	Assessed	Assessed	1501  LACONIA, NH  <b>VISION</b>
					4 Medium	RESIDNTL	1020	710,500	710,500	
<b>SUPPLEMENTAL DATA</b>						RESIDNTL	1020	900	900	675,500
Alt Prcl ID 62 23 2 10 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6						
REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 283-23-2				Assoc Pid#						
						Total		711,400	711,400	

RECORD OF OWNERSHIP					BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)											
DALLEVA DOMENIC & CUNNINGHAM JOSEPH CUNNINGHAM JAMES P BROWN JOHN MARK & DEBRA G DEJAGER PETER					3329 1801 1551 1304	0071 0816 0498 0211 0	07-14-2020 10-15-2002 09-17-1999 07-15-1994 07-15-1994	U U U Q	V I I I	150,000 90,000 62,000 57,000 0	15 1A 1F 00	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed	
											2024	1020	710,500	2023	1020	648,000	2022	1020	100	1020	567,400	
												1020	900		1020	100		1020	100		100	
											Total		711,400	Total		648,100	Total		567,500			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	710,500
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	900
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	711,400
Valuation Method	C
Total Appraised Parcel Value	711,400

**NOTES**  
 EASTERN SHORES #10 (PREV. SWEDISH)  
 BEACH RIGHTS/WTR FRT UNIT  
 PIERS/YEL/IA  
*50% = external factors*

BUILDING PERMIT RECORD									
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	
2020-00415	10-26-2020	07	NEW HOME	120,000		100		SINGLE FAMILY DWELLING -	
273-05	06-24-2005	05	R-RENOVATE			100			
45-96	03-09-1996	11	DECK/W	450	04-15-1996	100	02-10-1997	NOT START	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
05-31-2024	PS	T		02	MEASURED
01-10-2024	TB	CY		30	EXTERIOR INSPECTION
06-17-2022	TB	B		03	MEAS & INSPC
03-09-2022	PS	B		30	EXTERIOR INSPECTION
08-03-2021	TB	S		25	REVIEWED
04-01-2021	TB			15	PERMIT VISIT
03-22-2021	EG	B		07	INFO BY PLAN

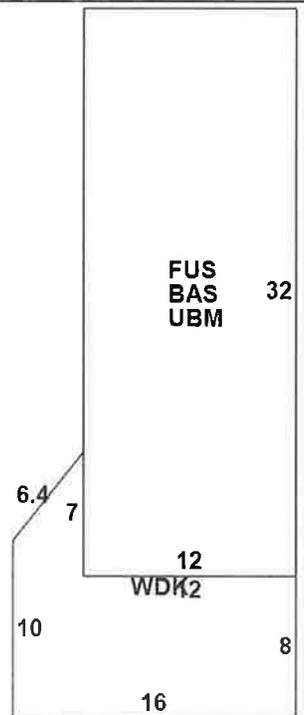
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1020	CONDO MDL-0	CR			0 SF	0.00	1.00000	5	1.00	00	1.000	6112125 SH	25	0.0000	0	0	
Total Card Land Units						0	AC	Parcel Total Land Area						0.00	Total Land Value			0

**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description
Style:	7A	Condo Conv
Model	05	Res Condo
Grade	04	Average +10
Stories:	2	
Occupancy	1	
Interior Wall 1:	05	Drywall/Sheet
Interior Wall 2:		
Interior Floor 1	20	Woodlam/Vinylplank
Interior Floor 2		
Heat Fuel:	04	Electric
Heat Type:	07	Electr Basebrd
AC Type:	02	Heat Pump
Ttl Bedrms:	02	2 Bedrooms
Ttl Bathrms:	1	1 Full
Ttl Half Bths:	1	
Xtra Fixtres		
Total Rooms:	3	
Bath Style:	02	Average
Kitchen Style:	02	Average

Element	Cd	Description
<b>CONDO DATA</b>		
Parcel Id	104120	C 021 Owne 0.0
EASTERN SHORE B 1 S 3		
Adjust Type	Code	Description Factor%
Condo Fir	W	Waterfront 120
Condo Unit	D	D 100
<b>COST / MARKET VALUATION</b>		
Building Value New		717,658
Year Built		2021
Effective Year Built		2023
Depreciation Code		AV
Remodel Rating		
Year Remodeled		
Depreciation %		1
Functional Obsol		0
External Obsol		0.5
Trend Factor		1.000
Condition		
Condition %		
Percent Good		99
Cns Sect Rcnld		710,500
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
SHD1	SHED FRAME	L	15	12.00		A	50		0	100
PAT1	PATIO-AVG	L	180	6.00		G	75		0	800

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	384	384	384	812.87	312,142
FUS	Upper Story, Finished	384	384	384	812.87	312,142
UBM	Basement, Unfinished	0	384	77	163.00	62,591
WDK	Deck, Wood	0	146	15	83.51	12,193
Ttl Gross Liv / Lease Area		768	1,298	860		699,068



000006 ✓ NB

# 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

RECEIVED

JAN 17 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: \_\_\_\_\_

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

Name: Domenic DALLEVA & Lisa LaGavei-Horley

Mailing Address: 3 Horseshoe Drive Lynnfield Mass 01940 Email address: dominicdalleva@yahoo.com

Telephone No: (Cell): 617-981-1461 (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: 283 Block: 23 Lot: 2 Tax Account #: 8763

2024 Assessed Valuation: \$ 711,400 K

Property Location: 144 Lake Street #10 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.

Town Parcel ID#	Street Address	Description	Assessment
	144 Lake Street	UNIT 11	710,900K
	144 Lake Street	UNIT 12	653,200K

**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.)

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**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# 283/23/a Appeal Year Market Value \$ 2024 / 653,200K

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





January 15, 2025

To Whom It May Concern:

After my evaluation, research and review of the property located at 144 Lake Street, Unit 10 Laconia, NH 03246, my opinion of value for that property is \$630,999.

Please do not hesitate to contact me at 603-620-2668 if you need additional information.

Sincerely,

*Charlotte Marrocco-Mohler*

Charlotte Marrocco-Mohler  
Cell: 603-620-2668  
BHHS Verani Realty  
Broker Licensed in MA and NH



**UTILITIES**

<b>Heating</b>	Propane, Direct Vent, Monitor Type	<b>Utilities</b>	Cable
<b>Cooling</b>	Mini Split	<b>Internet</b>	Internet - Cable
<b>Water Source</b>	Public		
<b>Sewer</b>	Public		
<b>Electric</b>	200 Amp, Circuit Breaker(s)	<b>Fuel Company</b>	
		<b>Electric Company</b>	
		<b>Cable Company</b>	
		<b>Phone Company</b>	
		<b>Internet Service Provider</b>	

**FEATURES**

<b>Features - Exterior</b>	Boat Slip/Dock, Docks, Deck, Patio, Shed, Beach Access	<b>Appliances</b>	Microwave, Range - Electric, Refrigerator, Water Heater - On Demand
<b>Driveway</b>	Common/Shared, Gravel		
<b>Parking</b>	Parking Spaces 3		
<b>Flooring</b>	Laminate		
<b>Features - Interior</b>	Blinds, Furnished		

**CONDO -- MOBILE -- AUCTION INFO**

<b>Condo Name</b>	Capri Condo Association	<b>Auction</b>	No
<b>Building Number</b>		<b>Date - Auction</b>	
<b>Units Per Building</b>	6	<b>Auction Time</b>	
<b>Condo Limited Common Area</b>		<b>Auctioneer Name</b>	
<b>Condo Fees</b>	Yes	<b>Auctioneer License Number</b>	
<b>Association Amenities</b>	Beach Access, Boat Slip/Dock, Common Acreage, Docks, Snow Removal, Trash Removal	<b>Auction Price Determined By</b>	
<b>Mobile Park Name</b>		<b>Mobile Anchor</b>	
<b>Mobile Make</b>		<b>Mobile Co-Op</b>	
<b>Mobile Model Name</b>		<b>Mobile Park Approval</b>	
<b>MobileSer#</b>		<b>Mobile Must Move</b>	

**DISCLOSURES**

<b>Fee</b>	\$200.00	<b>Monthly</b>	<b>Fee Includes</b>	Landscaping, Plowing, Recreation, Sewer, Trash, Water, Condo Association Fee
<b>Fee 2</b>				
<b>Fee 3</b>				
<b>Foreclosed/Bank-Owned/REO</b>	No	<b>Flood Zone</b>	Yes	
<b>Planned Urban Developmt</b>		<b>Seasonal</b>	No	
<b>Rented</b>		<b>Easements</b>		
<b>Rental Amount</b>		<b>Covenants</b>	Yes	
		<b>Resort</b>		
<b>Items Excluded</b>	Cameras			

**Timeshare/Fract. Ownrshp** No  
**T/F Ownership Amount**  
**T/F Ownership Type**

**POWER PRODUCTION**

<b>Power Production Type</b>		<b>Power Production Type 2</b>	
<b>Power Production Ownership</b>		<b>Power Production Ownership 2</b>	
<b>Mount Type</b>		<b>Mount Type 2</b>	
<b>Mount Location</b>		<b>Mount Location 2</b>	
<b>Power Production Size</b>		<b>Power Production Size 2</b>	
<b>Power Production Year Install</b>		<b>Power Production Year Install 2</b>	
<b>Power Production Annual</b>		<b>Power Production Annual 2</b>	
<b>Power Production Annual Status</b>		<b>Power Production Annual Status 2</b>	
<b>Power Production Verification Source</b>		<b>Power Production Verification Source 2</b>	

HOME PERFORMANCE INDICATORS

**Green Verificatn Body 2**  
**Green Verificatn Progrm 2**  
**Green Verificatn Year 2**  
**Green Verificatn Rating 2**  
**Green Verificatn Metric 2**  
**Green Verificatn Status 2**  
**Green Verificatn NewCon 2**  
**Green Verification Source 2**  
**Green Verificatn URL 2**

**Green Verification Body**  
**Green Verification Progrm**  
**Green Verification Year**  
**Green Verification Rating**  
**Green Verification Metric**  
**Green Verification Status**  
**Green Verification Source**  
**Green Verification NewCon**  
**Green Verification URL**

**Green Verificatn Body 3**  
**Green Verificatn Progrm 3**  
**Green Verificatn Year 3**  
**Green Verificatn Rating 3**  
**Green Verificatn Metric 3**  
**Green Verificatn Status 3**  
**Green Verification Source 3**  
**Green Verificatn NewCon 3**  
**Green Verificatn URL.3**

PREPARED BY

Charlotte A Marrocco-Mohler  
 Cell: [603-620-2668](tel:603-620-2668)  
[cammbroker@gmail.com](mailto:cammbroker@gmail.com)



**BERKSHIRE**  
**HATHAWAY**  
 HOMESERVICES  


---

 VERANI REALTY

**My Office Info:**  
 BHHS Verani Nashua  
 327 Amherst Street  
 Unit 2  
 Nashua NH 03063  
 Off: [603-888-4600](tel:603-888-4600)

Listed by Lake Life Realty

Brie Stephens/ Compass New England, LLC

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**UTILITIES**

<b>Heating</b>	Propane, Baseboard, Hot Water	<b>Utilities</b>	Cable, Gas - LP/Bottle
<b>Cooling</b>	Central AC	<b>Internet</b>	Internet - Cable
<b>Water Source</b>	Public		
<b>Sewer</b>	Public		
<b>Electric</b>	Circuit Breaker(s)	<b>Fuel Company</b>	
		<b>Electric Company</b>	
		<b>Cable Company</b>	
		<b>Phone Company</b>	
		<b>Internet Service Provider</b>	

**FEATURES**

<b>Features - Exterior</b>	Boat Slip/Dock, Trash, Balcony, Deck, Fence - Partial, Garden Space, Other, Outbuilding, Private Dock, Slip, Storage, Beach Access	<b>Appliances</b>	Dishwasher, Dryer, Microwave, Range - Electric, Refrigerator, Washer, Water Heater-Gas-LP/Bttle
<b>Driveway</b>	Paved	<b>Equipment</b>	Air Conditioner
<b>Flooring</b>	Carpet, Ceramic Tile, Wood		
<b>Features - Interior</b>	Blinds, Ceiling Fan, Kitchen Island, Laundry Hook-ups, Living/Dining, Natural Light, Walk-in Closet		

**CONDO - MOBILE - AUCTION INFO**

<b>Condo Name</b>	Winnepesaukee Landing	<b>Auction</b>	
<b>Building Number</b>		<b>Date - Auction</b>	
<b>Units Per Building</b>	8	<b>Auction Time</b>	
<b>Condo Limited Common Area</b>		<b>Auctioneer Name</b>	
<b>Condo Fees</b>	Yes	<b>Auctioneer License Number</b>	
<b>Association Amenities</b>	Master Insurance, Landscaping, Beach Access, Beach Rights, Boat Slip/Dock, Common Acreage, Snow Removal	<b>Auction Price Determined By</b>	
<b>Mobile Park Name</b>		<b>Mobile Anchor</b>	
<b>Mobile Make</b>		<b>Mobile Co-Op</b>	
<b>Mobile Model Name</b>		<b>Mobile Park Approval</b>	
<b>MobileSer#</b>		<b>Mobile Must Move</b>	

**DISCLOSURES**

<b>Fee</b>	\$300.00	<b>Monthly</b>	<b>Fee Includes</b>	Landscaping, Plowing, Sewer, Trash, Water
<b>Fee 2</b>	\$100.00	<b>Monthly</b>	<b>Fee 2 Includes</b>	Other
<b>Fee 3</b>				
<b>Foreclosed/Bank-Owned/REO</b>	No	<b>Flood Zone</b>	Unknown	
<b>Planned Urban Developmt</b>	No	<b>Seasonal</b>	No	
<b>Rented</b>	No	<b>Easements</b>		
<b>Rental Amount</b>		<b>Covenants</b>	Yes	
		<b>Resort</b>	No	

**Items Excluded**

**Timeshare/Fract. Ownrshp** No  
**T/F Ownership Amount**  
**T/F Ownership Type**

**POWER PRODUCTION**

<b>Power Production Type</b>		<b>Power Production Type 2</b>	
<b>Power Production Ownership</b>		<b>Power Production Ownership 2</b>	
<b>Mount Type</b>		<b>Mount Type 2</b>	
<b>Mount Location</b>		<b>Mount Location 2</b>	
<b>Power Production Size</b>		<b>Power Production Size 2</b>	
<b>Power Production Year Install</b>		<b>Power Production Year Install 2</b>	
<b>Power Production Annual</b>		<b>Power Production Annual 2</b>	
<b>Power Production Annual Status</b>		<b>Power Production Annual Status 2</b>	
<b>Power Production Verification Source</b>		<b>Power Production Verification Source 2</b>	

**HOME PERFORMANCE INDICATORS**

**Green Verificatn Body 2  
Green Verificatn Progrm 2  
Green Verificatn Year 2  
Green Verificatn Rating 2  
Green Verificatn Metric 2  
Green Verificatn Status 2  
Green Verificatn NewCon 2  
Green Verification Source 2  
Green Verificatn URL 2**

**Green Verification Body  
Green Verification Program  
Green Verification Year  
Green Verification Rating  
Green Verification Metric  
Green Verification Status  
Green Verification Source  
Green Verification NewCon  
Green Verification URL**

**Green Verificatn Body 3  
Green Verificatn Progrm 3  
Green Verificatn Year 3  
Green Verificatn Rating 3  
Green Verificatn Metric 3  
Green Verificatn Status 3  
Green Verification Source 3  
Green Verificatn NewCon 3  
Green Verificatn URL 3**

**PREPARED BY**

**Charlotte A Marrocco-Mohler**  
Cell: 603-620-2668  
cammbroker@gmail.com



**BERKSHIRE  
HATHAWAY**  
HOMESERVICES  
VERANI REALTY

**My Office Info:**  
BHHS Verani Nashua  
327 Amherst Street  
Unit 2  
Nashua NH 03063  
Off: 603-888-4600

Listed by:

Paula Finigun/ RE/MAX Innovative Bayside

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**Residential**      **Condo**  
**4986068**  
**Closed**

**144 Lake Street**  
**Laconia**      **NH 03246**  
**Unit/Lot # 24**

**Listed: 2/26/2024**  
**Closed: 9/13/2024**  
**DOM: 160**

**\$699,000**  
**\$669,000**



**County**      NH-Belknap  
**VillDstLoc**  
**Year Built**      1910  
**Architectural Style**      New Englander  
**Color**      Yellow  
**Total Stories**      2  
**Taxes TBD**      No  
**TaxAnnlAmt**      \$13,180.00  
**Tax Year**      2023  
**Tax Year Notes**

**Rooms - Total**      10  
**Bedrooms - Total**      5  
**Baths - Total**      3  
**Baths - Full**      1  
**Baths - 3/4**      2  
**Baths - 1/2**      0  
**Baths - 1/4**      0  
**SqFt-Apx Total Finished**      2,041  
**SqFt-Apx Total**      2,041  
**Lot Size Acres**      0.00  
**Lot - Sqft**  
**Footprint**

**Date Initial Showings Begin**      3/1/2024

**Directions**



[Unbranded Tour URL 1](#)  
[Unbranded Tour URL 2](#)

**Remarks - Public**      PRICE IMPROVEMENT!!--This beautifully renovated YEAR ROUND New Englander is situated on Lake Winnepesaukee and ready for you and your family to make some amazing Lake Life memories. Enter the property from the wrap around covered front porch and you are greeted with a large eat-in kitchen with vaulted ceilings, granite countertops, SS appliances and wood flooring. The butlers pantry off the kitchen has plenty of extra cabinets for storage along with a beverage cooler and washer/dryer. There are 5 bedrooms and 3 bathrooms along with a full kitchen on both the 1st and 2nd floors. The 1st Floor Master bedroom includes a full master bath, double sinks and lake views! The first floor also offers a living room, 2 additional bedrooms and a 3/4 bath. Need extra space? Head to the 2nd floor and you will find 2 additional bedrooms, a 3/4 bath, living room/den as well as a full kitchen with amazing water views. The property offers access to 2 private sandy beaches, a playground space, a clubhouse with additional laundry if needed along with boat docks/jet ski space assigned annually by seniority 23 dock/moorings for 24 units. The location has the most amazing Sunsets over Paugus Bay and seasonal fireworks displays over the water sponsored by the Margate Hotel. Located close to grocery stores, shopping center, restaurants and more! Check out the 3D virtual tour!

**STRUCTURE**

<b>Construction Status</b>	Existing	<b>Estimated Completion</b>	<b>SqFt-Apx Fin Above Grade</b>	2,041
<b>Rehab Needed</b>			<b>Lst S/SqFt Fin ABV Grade</b>	\$342.48
<b>Construction Materials</b>	Wood Frame, Vinyl Siding		<b>SqFt-Apx Fin AG Source</b>	Public Records
<b>Foundation</b>	Fieldstone		<b>SqFt-Apx Unfn Above Grade</b>	0
<b>Roof</b>	Shingle - Asphalt		<b>SqFt-Apx Unfn AG Source</b>	Public Records
<b>Basement</b>	Yes		<b>SqFt-Apx Fin Below Grade</b>	0
<b>Basement Access Type</b>	Interior		<b>Lst S/SqFt Fin Below Grade</b>	
<b>Basement Description</b>	Storage Space, Unfinished, Stairs - Basement		<b>SqFt-Apx Fin BG Source</b>	Public Records
<b>Garage</b>	Yes		<b>Lst S/SqFt Fin Total</b>	\$342.48
<b>Garage Capacity</b>	1		<b>SqFt-Apx Unfn Below Grade</b>	0
			<b>SqFt-Apx Unfn BG Source</b>	Public Records
			<b>SqFt-Apx Tot Below Grade</b>	
			<b>SqFt-Apx Tot BG Source</b>	

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL	PUBLIC RECORDS	
Bedroom with Bath	see floor plans	1 Den	see floor plans	<b>Deed - Recorded Type</b>	Warranty
Bath - 3/4	see floor plans	1		<b>Deeds - Total</b>	Map 283
Kitchen - Eat-in	see floor plans	1		<b>Deed - Book</b>	Block 23/2
Living Room	see floor plans	1		<b>Deed - Page</b>	Lot 024
Bedroom	see floor plans	1		<b>Deed 2 - Book</b>	SPAN#
Bedroom	see floor plans	1		<b>Deed 2 - Page</b>	Tax Class
Laundry Room	see floor plans	1		<b>Plan Survey Number</b>	Tax Rate
Bedroom	see floor plans	2		<b>Property ID</b>	Current Use
Bath - 3/4	see floor plans	2		<b>Zoning</b>	Land Gains
Bedroom	see floor plans	2			Assessment Year
Kitchen	see floor plans	2			Assessment Amount

**LOT & LOCATION**

<b>Development / Subdlvsion</b>		<b>School - District</b>		<b>Waterfront Property</b>	Yes
<b>Owned Land</b>		<b>School - Elementary</b>		<b>Water View</b>	Yes
<b>Common Land Acres</b>	0.00	<b>School - Middle/Jr</b>		<b>Water Body Access</b>	Yes
		<b>School - Hlgh</b>		<b>Water Body Name</b>	Lake Winnepesaukee
<b>Road Frontage</b>	TBD	<b>Lot Features</b>	Beach Access, Condo Development, Lake Access, Lake Frontage, Lake View, Landscaped, Water View, Waterfront, Near Country Club, Near Golf Course, Near Shopping, Near Skiing, Near Snowmobile Trails, Near Hospital	<b>Water Body Type</b>	Lake
<b>Road Frontage Type</b>	Association, Paved			<b>Water Frontage Length</b>	
<b>Road Frontage Length</b>				<b>Water Access Details</b>	Beach Access, Shared -Private
<b>ROW - Length</b>				<b>Waterfront Property Rights</b>	Shared
<b>ROW - Width</b>				<b>Water Body Restrictions</b>	Unknown
<b>ROW - Parcel Access</b>					
<b>ROW to other Parcel</b>					
<b>Surveyed</b>	Unknown				

**UTILITIES**

<b>Heating</b>	Oil, Baseboard, Electric, Hot Water, Multi Zone, Mini Split	<b>Utilities</b>	Cable - Available
<b>Cooling</b>	Central AC, Mini Split	<b>Internet</b>	High Speed Intrnt - Avail
<b>Water Source</b>	Community, Metered, Public Water - At Street		
<b>Sewer</b>	Public	<b>Fuel Company</b>	Dutile and Sons
<b>Electric</b>	200 Amp, Circuit Breaker(s)	<b>Electric Company</b>	Eversource
		<b>Cable Company</b>	
		<b>Phone Company</b>	
		<b>Internet Service Provider</b>	

**FEATURES**

<b>Features - Exterior</b>	Boat Mooring, Boat Slip/Dock, Day Dock, Docks, Trash, Deck, Playground, Porch - Covered, Window Screens, Beach Access	<b>Appliances</b>	Dishwasher, Dryer, Microwave, Mini Fridge, Range - Electric, Refrigerator, Washer, Water Heater - Off Boiler, Water Heater - Tank
<b>Driveway</b>	Crushed Stone, Paved	<b>Equipment</b>	Air Conditioner, CO Detector, Irrigation System, Smoke Detector
<b>Parking</b>	Heated Garage, Assigned, Driveway, Garage, Off Street, On-Site, Parking Spaces 5, Underground	<b>Features - Accessibility</b>	1st Floor Bedroom, 1st Floor Full Bathroom, 1st Floor Low-Pile Carpet, Paved Parking, 1st Floor Laundry
<b>Flooring</b>	Carpet, Ceramic Tile, Combination, Tile		
<b>Features - Interior</b>	Cathedral Ceiling, Ceiling Fan, Dining Area, Primary BR w/ BA, Walk-in Closet, Laundry - 1st Floor		

**CONDO - MOBILE - AUCTION INFO**

<b>Condo Name</b>	Eastern Shores	<b>Auction</b>	
<b>Building Number</b>		<b>Date - Auction</b>	
<b>Units Per Building</b>	2	<b>Auction Time</b>	
<b>Condo Limited Common Area</b>		<b>Auctioneer Name</b>	
<b>Condo Fees</b>	Yes	<b>Auctioneer License Number</b>	
<b>Association Amenities</b>	Club House, Master Insurance, Playground, Landscaping, Beach Access, Beach Rights, Boat Slip/Dock, Common Acreage, Day Dock,	<b>Auction Price Determd By</b>	
<b>Mobile Park Name</b>		<b>Mobile Anchor</b>	
<b>Mobile Make</b>		<b>Mobile Co-Op</b>	
<b>Mobile Model Name</b>		<b>Mobile Park Approval</b>	
<b>MobileSer#</b>		<b>Mobile Must Move</b>	

**DISCLOSURES**

<b>Fee</b>	\$280.00	<b>Monthly</b>	<b>Fee Includes</b>	Landscaping, Plowing, Sewer, Trash, Water, Condo Association Fee
<b>Fee 2</b>				
<b>Fee 3</b>				
<b>Foreclosed/Bank-Owned/REO</b>	No	<b>Possession</b>	At Closing	
<b>Planned Urban Developmt</b>		<b>Flood Zone</b>	No	
<b>Rented</b>		<b>Seasonal</b>	No	
<b>Rental Amount</b>		<b>Easements</b>		
		<b>Covenants</b>	Unknown	
		<b>Resort</b>		
<b>Items Excluded</b>				
<b>Documents Available</b>	Association Docs, Deed, Property Disclosure, Tax Map	<b>Timeshare/Fract. Ownrshp</b>	No	
		<b>T/F Ownership Amount</b>		
		<b>T/F Ownership Type</b>		

**POWER PRODUCTION**

<b>Power Production Type</b>		<b>Power Production Type 2</b>	
<b>Power Production Ownership</b>		<b>Power Production Ownership 2</b>	
<b>Mount Type</b>		<b>Mount Type 2</b>	
<b>Mount Location</b>		<b>Mount Location 2</b>	
<b>Power Production Size</b>		<b>Power Production Size 2</b>	
<b>Power Production Year Install</b>		<b>Power Production Year Install 2</b>	
<b>Power Production Annual</b>		<b>Power Production Annual 2</b>	
<b>Power Production Annual Status</b>		<b>Power Production Annual Status 2</b>	
<b>Power Production Verification Source</b>		<b>Power Production Verification Source 2</b>	

**HOME PERFORMANCE INDICATORS**

**Green Verificatn Body 2  
Green Verificatn Progrm 2  
Green Verificatn Year 2  
Green Verificatn Rating 2  
Green Verificatn Metric 2  
Green Verificatn Status 2  
Green Verificatn NewCon 2  
Green Verification Source 2  
Green Verificatn URL 2**

**Green Verification Body  
Green Verification Progrm  
Green Verification Year  
Green Verification Rating  
Green Verification Metric  
Green Verification Status  
Green Verification Source  
Green Verification NewCon  
Green Verification URL**

**Green Verificatn Body 3  
Green Verificatn Progrm 3  
Green Verificatn Year 3  
Green Verificatn Rating 3  
Green Verificatn Metric 3  
Green Verificatn Status 3  
Green Verification Source 3  
Green Verificatn NewCon 3  
Green Verificatn URL 3**

**PREPARED BY**

Charlotte A Marrocco-Mohler  
Cell: [603-620-2668](tel:603-620-2668)  
[cammbroker@gmail.com](mailto:cammbroker@gmail.com)



**BERKSHIRE  
HATHAWAY**  
HOMESERVICES  

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VERANI REALTY

**My Office Info:**  
BHHS Verani Nashua  
327 Amherst Street  
Unit 2  
Nashua NH 03063  
Off: [603-888-4600](tel:603-888-4600)

Listed by:

Denise Denver/ RE/MAX Innovative Properties

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**144 LAKE ST #10**

**Location** 144 LAKE ST #10

**Mblu** 283/ 23/ 2/ 010/

**Acct#** 8763

**Owner** DALLEVA DOMENIC &

**Assessment** \$711,400

2298

**Building Count** 1

**Current Value**

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$711,400	\$0	\$711,400

**Owner of Record**

**Owner** DALLEVA DOMENIC &  
**Co-Owner** HURLEY LAFAUCI LISA  
**Address** 3 HORSESHOE DR  
 LYNNFIELD, MA 01940

**Sale Price** \$150,000  
**Book & Page** 3329/0071  
**Sale Date** 07/14/2020  
**Instrument** 15

**Ownership History**

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
DALLEVA DOMENIC &	\$150,000	3329/0071	15	07/14/2020
CUNNINGHAM JOSEPH	\$90,000	1801/0816	1A	10/15/2002
CUNNINGHAM JAMES P	\$62,000	1551/0498	1F	09/17/1999
BROWN JOHN MARK & DEBRA G	\$57,000	1304/0211	00	07/15/1994
DEJAGER PETER	\$0	/0		07/15/1994

**Building Information**

**Building 1 : Section 1**

**Year Built** 2021  
**Living Area:** 768

Building Attributes	
Field	Description
Style:	Condo Conv
Model	Res Condo

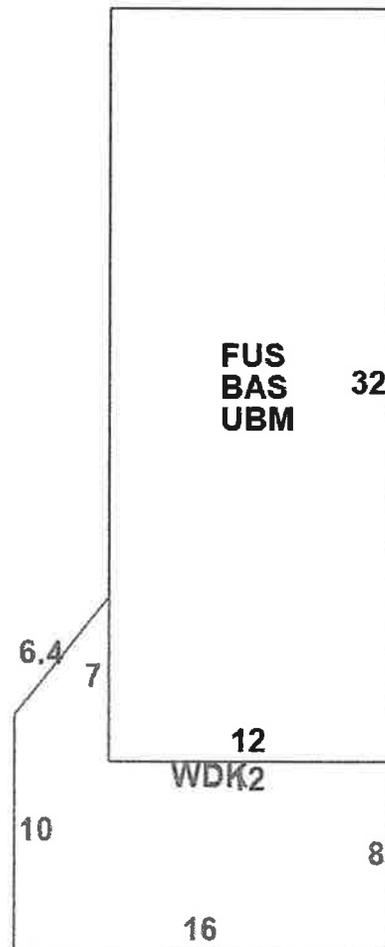
Stories:	2
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Woodlam/Vinylplank
Interior Floor 2	
Heat Fuel:	Electric
Heat Type:	Electr Basebrd
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	3
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	
Kitchen Func	
Primary Bldg Use	
Htwtr Type	
Atypical	
Park Type	
Park Own	
Park Tandem	0
Fireplaces	
Num Part Bedrm	
Base Flr Pm	
Num Park	
Pct Low Ceiling	
Unit Locn	
Grade	Average
Stories:	2
Residential Units:	23
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrc'l Units:	0
Res/Com Units:	0
Section #:	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/\0026\8763\\_26150.jp](https://images.vgsi.com/photos/LaconiaNHPhotos/\0026\8763_26150.jp))

### Building Layout



(ParcelSketch.ashx?pid=2298&bid=2535)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	384	384
FUS	Upper Story, Finished	384	384
UBM	Basement, Unfinished	384	0
WDK	Deck, Wood	146	0

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrflid 703	0
Usrflid 706	0

		1,298	768
--	--	-------	-----

**Extra Features**

Extra Features	Legend
No Data for Extra Features	

**Land**

**Land Use**

Use Code 1020  
 Description CONDO MDL-05  
 Zone CR  
 Neighborhood CONDO  
 No

**Land Line Valuation**

Size (Acres) 0  
 Frontage 0  
 Depth 0  
 Assessed Value \$0

**Category**

**Outbuildings**

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Bldg #
SHD1	SHED FRAME			15.00 S.F.	1
PAT1	PATIO-AVG			180.00 S.F.	1

**Valuation History**

Assessment				
Valuation Year	Improvements	Land	Total	
2024	\$711,400	\$0	\$711,400	
2023	\$648,100	\$0	\$648,100	
2022	\$567,500	\$0	\$567,500	

*69K ↑ Increase*

**144 LAKE ST #11**

**Location** 144 LAKE ST #11

**Mblu** 283/ 23/ 2/ 011/

**Acct#** 8764

**Owner** D&M NOMINEE TRUST

**Assessment** \$710,900

2299

**Building Count** 1

**Current Value**

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$710,900	\$0	\$710,900

**Owner of Record**

**Owner** D&M NOMINEE TRUST  
**Co-Owner** SHAPIRO DAVID A & MARIA G TRUSTEES  
**Address** PO BOX 992  
 FRAMINGHAM, MA 01701

**Sale Price** \$100  
**Book & Page** 2742/0797  
**Sale Date** 12/07/2011  
**Instrument** 44

**Ownership History**

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
D&M NOMINEE TRUST	\$100	2742/0797	44	12/07/2011
SHAPIRO DAVID A & MARIA G	\$121,000	2665/0204	01	09/28/2010
HILL ROLAND E & JOYCE C	\$80,000	1651/0848	01	05/21/2001
BUENO WELLINGTON M & DEBORAH L	\$60,000	1317/0105	00	11/09/1994
SICILIANO JEANNETTE	\$0	1302/0925	1H	07/05/1994

**Building Information**

**Building 1 : Section 1**

**Year Built:** 2011

**Living Area:** 768

Building Attributes	
Field	Description
Style:	Condo Conv
Model	Res Condo

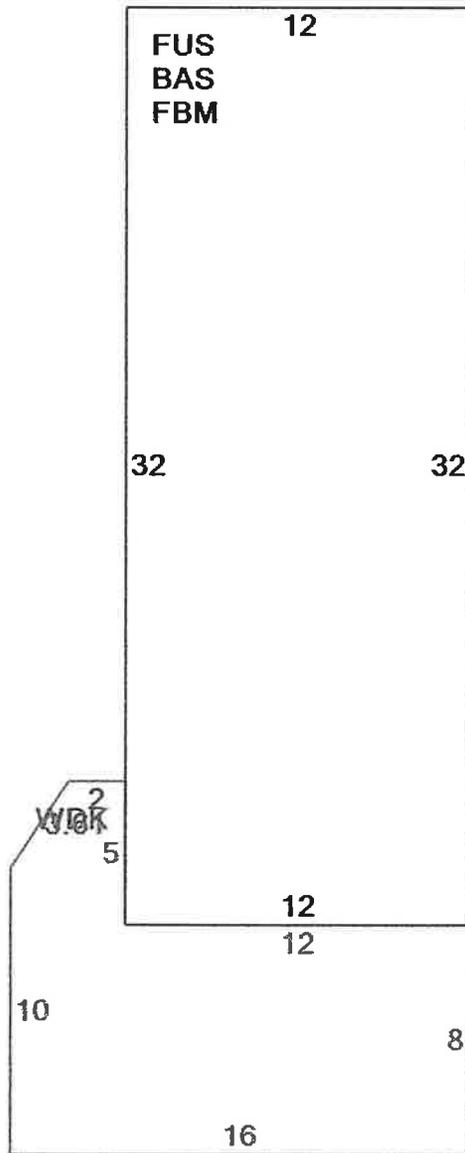
Stories:	1 Story
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Hardwood
Interior Floor 2	
Heat Fuel:	Electric
Heat Type:	Electr Basebrd
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	0
Xtra Fixtres	
Total Rooms:	2 Rooms
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	00
Kitchen Func	00
Primary Bldg Use	
Htwtr Type	00
Atypical	
Park Type	N
Park Own	N
Park Tandem	N
Fireplaces	
Num Part Bedrm	
Base Flr Pm	
Num Park	00
Pct Low Ceiling	
Unit Locn	
Grade	Average
Stories:	2
Residential Units:	23
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F GlS/Cmp
CmrcI Units:	0
Res/Com Units:	0
Section #:	

### Building Photo



([https://images.vgsi.com/photos/LaconiaNHPhotos/A0024\8764\\_24277.Jf](https://images.vgsi.com/photos/LaconiaNHPhotos/A0024\8764_24277.Jf))

### Building Layout



(ParcelSketch.ashx?pid=2299&bid=2536)

<b>Building Sub-Areas (sq ft)</b>	<b>Legend</b>
-----------------------------------	---------------

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrflid 703	0
Usrflid 706	0

Code	Description	Gross Area	Living Area
BAS	First Floor	384	384
FUS	Upper Story, Finished	384	384
FBM	Basement, Finished	384	0
WDK	Deck, Wood	145	0
		1,297	768

**Extra Features**

Extra Features			Legend
Code	Description	Size	Bldg #
FPL1	FIREPLACE BRICK	1.00 UNITS	1

**Land**

**Land Use**

Use Code 1020  
 Description CONDO MDL-05  
 Zone CR  
 Neighborhood CONDO  
 No

**Land Line Valuation**

Size (Acres) 0  
 Frontage 0  
 Depth 0  
 Assessed Value \$0

**Category**

**Outbuildings**

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Bldg #
PAT2	PATIO-GOOD			380.00 S.F.	1

**Valuation History**

Assessment				
Valuation Year	Improvements	Land	Total	
2024	\$710,900	\$0	\$710,900	
2023	\$703,800	\$0	\$703,800	
2022	\$616,400	\$0	\$616,400	

**144 LAKE ST #12**

**Location** 144 LAKE ST #12

**Mblu** 283/ 23/ 2/ 012/

**Acct#** 8765

**Owner** LEWIS DAVID & DEBORAH

**Assessment** \$653,200

2300

**Building Count** 1

**Current Value**

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$653,200	\$0	\$653,200

**Owner of Record**

**Owner** LEWIS DAVID & DEBORAH  
**Co-Owner**  
**Address** 36 WINDSOR BLVD  
 LONDONDERRY, NH 03053

**Sale Price** \$625,000  
**Book & Page** 3567/0959  
**Sale Date** 05/24/2023  
**Instrument** 01

**Ownership History**

Ownership History				
Owner	Sale Price	Book & Page	Instrument	Sale Date
LEWIS DAVID & DEBORAH	\$625,000	3567/0959	01	05/24/2023
12 LAKE STREET LLC	\$289,000	3178/0228	38	06/20/2018
K AND R TRUST	\$225,000	2625/0701	00	02/16/2010
HAWKES SHAWN M & DENISE C	\$150,000	2241/0004	1N	11/09/2005
TATRO PHILIP C & MARGARET TRUST OF 2000	\$4,000	1576/0371	1N	03/13/2000

**Building Information**

**Building 1 : Section 1**

**Year Built:** 2008

**Living Area:** 768

Building Attributes	
Field	Description
Style:	Condo Conv
Model	Res Condo

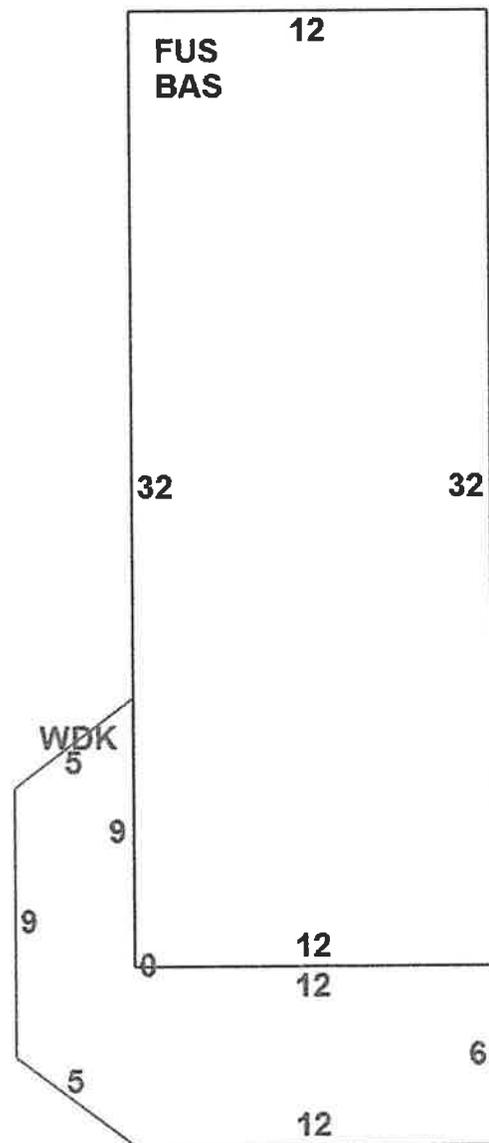
Stories:	2
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Pine/Soft Wood
Interior Floor 2	Ceram Clay Til
Heat Fuel:	Electric
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	0
Xtra Fixtres	
Total Rooms:	3
Bath Style:	Average
Kitchen Style:	Average
Kitchen Type	
Kitchen Func	
Primary Bldg Use	
Htwtr Type	
Atypical	
Park Type	
Park Own	
Park Tandem	0
Fireplaces	
Num Part Bedrm	
Base Fir Pm	
Num Park	
Pct Low Ceiling	
Unit Locn	
Grade	Average
Stories:	2
Residential Units:	23
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Cmrc'l Units:	0
Res/Com Units:	0
Section #:	

**Building Photo**



(<https://images.vgsi.com/photos/LaconiaNHPhotos/\0024\8765%20view>.)

**Building Layout**



(ParcelSketch.ashx?pid=2300&bid=2537)

Building Sub-Areas (sq ft)	Legend

Parking Spaces	
Section Style:	
Foundation	
Security:	
Cmplx Cnd	
Xtra Field 1:	
Remodel Ext:	
Super	
Grade	
Usrflid 703	0
Usrflid 706	0

Code	Description	Gross Area	Living Area
BAS	First Floor	384	384
FUS	Upper Story, Finished	384	384
WDK	Deck, Wood	120	0
		888	768

**Extra Features**

Extra Features	Legend
No Data for Extra Features	

**Land**

**Land Use**

Use Code 1020  
 Description CONDO MDL-05  
 Zone CR  
 Neighborhood CONDO  
 No

**Land Line Valuation**

Size (Acres) 0  
 Frontage 0  
 Depth 0  
 Assessed Value \$0

**Category**

**Outbuildings**

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Bldg #
PAT1	PATIO-AVG			240.00 S.F.	1

**Valuation History**

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$653,200	\$0	\$653,200
2023	\$656,400	\$0	\$656,400
2022	\$599,500	\$0	\$599,500

*3k down* ↑

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 228 Block 348 Lot 10.04 – Ott, Cynthia & James**

The property owner filed an abatement request on the year-round residential condominium unit located at 9 Cow Path Lane, in the Prides Point Condominium. This complex of stand-alone residential units is located in South Down/Long Bay and has use rights to a set of shared amenities. The taxpayer's unit is a detached unit comprised of 2,777 square feet of living area containing 4 bedrooms and 3 ½ bathrooms. The unit was constructed in 2012, while most of the units in the complex were constructed from 1989 to the early 2000's.

The taxpayer has recited the assessed values of selling price of several other units that are in and around Prides Point as the source of their market value estimate. These comparable properties are all detached units. No other value evidence has been provided.

A review of those recent sales around Prides Point indicates a range from \$1,000,000 to \$1,360,000 for detached condominium units and single-family dwellings. This unit is one of the newer units in the complex, and the calculated depreciation appears to be understated relative to the other original units. An adjustment factor of .95 has been added to the subject cost calculation to bring it more in line with the value of other units.

It is recommended that abatement be granted to reduce the original assessed value of \$1,548,000 to \$1,407,100, resulting in an abatement of \$140,900 in assessed value.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
OTT CYNTHIA C & JAMES E		4 Rolling	2 Public Water	1 Paved	2 Light	Description	Code	Assessed	Assessed	1501  LACONIA, NH
9 COW PATH LN			3 Public Sewer			RESIDNTL	1020	1,407,100	1,407,100	
LACONIA NH 03246		<b>SUPPLEMENTAL DATA</b>				Total				<b>VISION</b>
Alt Prcl ID OWNOCC N  REVIEW ZONE 1 RS ZONE 1 % 100  GIS ID 228-348-10		ZONE 2 ZONE 2 % WARD 1		Assoc Pid#				1,407,100	1,407,100	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
OTT CYNTHIA C & JAMES E OTT CYNTHIA C & JAMES E EUROPEAN REALTY TRUST	3002 0734 2997 0170 1160 0495 0	11-09-2015 10-09-2015 01-01-1991	U Q U	I I V	0 715,000 0 0	38 00	2024	1020	1,548,500	2023	1020	2022	1020	1,470,400	
Total						1,548,500		Total		1,461,200		Total		1,470,400	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	1,407,100
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	1,407,100
Valuation Method	C
Total Appraised Parcel Value	1,407,100

**NOTES**  
 PRIDES POINT #4

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2022-00117	04-01-2022	23	ELECTRICAL	12,000		100		GENERATOR
2011-00207	06-26-2014	07	NEW HOME	250,000	04-27-2016	100	10-08-2015	CO ISSUED

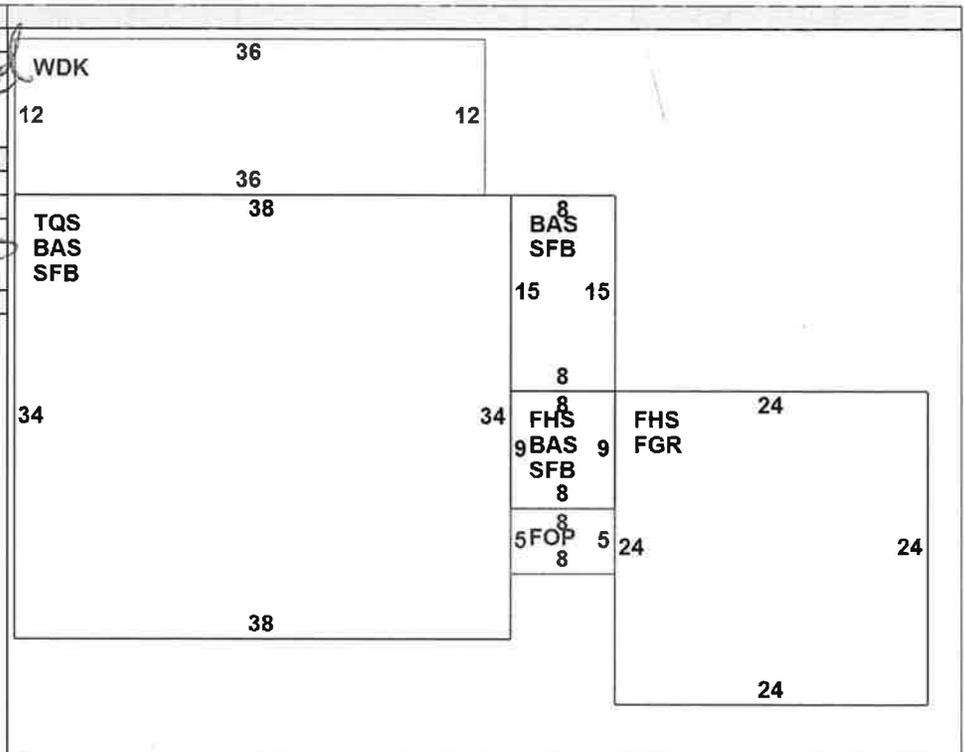
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
09-12-2022	PS	B		04	INFO AT DOOR
09-12-2022	PS	CY		12	MEAS DENIED
01-09-2017	BD	B		29	DRIVE BY REVIEW
04-27-2016	DD			30	EXTERIOR INSPECTION
06-04-2015	DD			02	MEASURED
04-30-2014	DD			30	EXTERIOR INSPECTION
04-30-2013	DD			02	MEASURED

LAND LINE VALUATION SECTION																
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
1	1020	CONDO MDL-0	RS			0 SF	0.00	1.00000	5	1.00	50	1.700	6/13/25 SA	0.0000	0	0
Total Card Land Units						0 AC	Parcel Total Land Area 0.00						Total Land Value			0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model:	05	Res Condo			
Grade:	06	Good			
Stories:	1.75				
Occupancy:	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1:	14	Carpet			
Interior Floor 2:	12	Hardwood			
Heat Fuel:	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Ttl Bedrms:	04	4 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres:	2				
Total Rooms:	7				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			<b>CONDO DATA</b>		
			Parcel Id	104063	CJ065
			PRIDES POINT		
			Adjust Type	Code	Description
			Condo Fir	N	GD/NEWER
			Condo Unit	D	D
			100		
			<b>COST / MARKET VALUATION</b>		
			Building Value New	1,465,693	
			Year Built	2012	
			Effective Year Built	2020	
			Depreciation Code	AV	
			Remodel Rating		
			Year Remodeled		
			Depreciation %	4	
			Functional Obsol	0	
			External Obsol	0	
			Trend Factor	1.000	
			Condition		
			Condition %		
			Percent Good	96	
			Cns Sect Rcld	1,407,100	
			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
GEN	GENERATOR	B	1	0.00		G	96.00		0	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,484	1,484	1,484	354.44	525,983
FGR	Garage, Finished	0	576	230	141.53	81,520
FHS	Half Story, Finished	324	648	324	177.22	114,837
FOP	Porch, Open, Finished	0	40	8	70.89	2,835
SFB	Base, Semi-Finished	0	1,484	890	212.57	315,448
TQS	Three Quarter Story	969	1,292	969	265.83	343,448
WDK	Deck, Wood	0	432	43	35.28	15,241
Ttl Gross Liv / Lease Area		2,777	5,956	3,948		1,399,312



**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**

030013  
B

HP

RECEIVED

FEB 19 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2/20/2025

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

Name: JAMES & CYNTHIA OTT

Mailing Address: 9 Cow Path Ln Email address: jim.ott4@gmail.com  
Telephone No: (Cell): 508-277-5203 (Home): N/A

\*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: 228 Block: 348 Lot: 10/004 Tax Account. #: 10399

2024 Assessed Valuation: \$ 1,548,500

Property Location: 9 Cow Path Ln. 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 Sheet

**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# 228/348/10/004 Appeal Year Market Value \$ 1,150,000  
 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>
See ATTACHED SHEET					

**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: 2/19/2025

X [Signature]  
(Signature)

X [Signature]  
(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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: \_\_\_\_\_

# 2024 Property Tax Abatement Request and Assessment

Below are listed the properties to be compared to the current property tax assessment for 9 Cow Path Ln. All properties were sold in 2024 and their current 2024 tax assessment is listed from review of the Laconia web site property records database.

## The current property records for 9 Cow Path Lane are:

Map/Block/Lot	Sale Date	Sale Price	2024 Tax	Gross Area	Living Area
228/348/10/004	10/9/15	715,000	1,548,000	5956 sq ft.	2777 sq ft.

## The comparison properties for review are:

### 22 Prides Point

228/356/10/008	3/29/24	1,025,000	1,192,000	5586 sq ft.	3130 sq ft.
----------------	---------	-----------	-----------	-------------	-------------

### 26 Teddington Way

228/333/13	7/22/24	1,360,000	1,297,600	8161 sq ft.	2752 sq ft.
------------	---------	-----------	-----------	-------------	-------------

### 34 Aberry Drive

227/364/10	7/29/24	910,000	1,190,100	6725 sq ft.	3391 sq ft.
------------	---------	---------	-----------	-------------	-------------

### 50 Ponds View

228/365/1/212	8/23/24	1,000,000	752,900	4182 sq ft.	1842 sq ft.
---------------	---------	-----------	---------	-------------	-------------

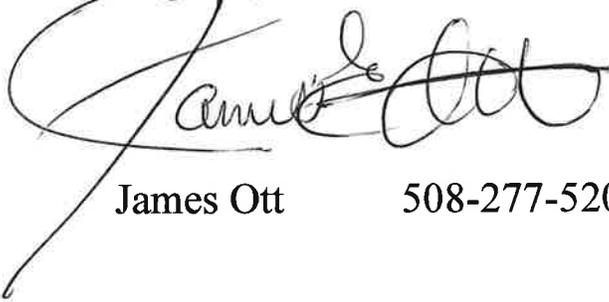
My initial review of the data shows a substantial difference in 2024 assessed property tax values for 9 Cow Path Lane as compared to similar properties within the South Down/Long Bay communities.

In addition, my understanding is the age of the home as well as the lake view are additional considerations for property tax values and assessments.

The newest home listed above at 26 Teddington Way was built in 2018 and has a significantly closer and better lake view as compared to my home at 9 Cow Path Lane which was built in 2012. I would appreciate your review and appropriate adjustment to the current property tax assessment for 9 Cow Path Ln.

Thank you in advance for your consideration of this request.

Regards,

A handwritten signature in cursive script, appearing to read "James Ott". The signature is written in black ink and is positioned above the printed name and phone number.

James Ott

508-277-5203

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 125 Block 478 Lot 5.25 – Dresher, David & Barnell, Jodi**

The property owner filed an abatement request on the vacant lot located at 198 Soleil Mountain, in the Akwa Vista Development. The lot has an no view. On April 1, 2024, this was a vacant residential lot containing .51 acres of land. By April 1, 2025, a single-family home was under construction on the site.

The taxpayer has recited the selling price and asking prices of several other vacant lots that are in this development.

A review of all recent sales of vacant lots of similar size and attributes indicates a range from \$210,000 to \$235,000 for lots of similar size and view attributes. This lot had been issued a land use change tax based on an estimated market value of \$235,000.

It is recommended that abatement be granted to reduce the original assessed value of \$298,100 to \$235,000, resulting in an abatement of \$63,100 in assessed value.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
DRESCHER DAVID K & JODI BARNEL  1000 ELM ST #905  MANCHESTER NH 03101		4 Rolling	1 All Public	1 Paved	2 Light	Description	Code	Appraised	Assessed	1501  LACONIA, NH  <b>VISION</b>
						RES LAND	1300	298,100	298,100	
		<b>SUPPLEMENTAL DATA</b>								
		Alt Prcl ID OWNOCC N	ZONE 2 ZONE 2 % WARD WARD 1							
		REVIEW ZONE 1 SFR ZONE 1 % 100								
		GIS ID 125-478-5.25	Assoc Pid#							
						Total	298,100	298,100		

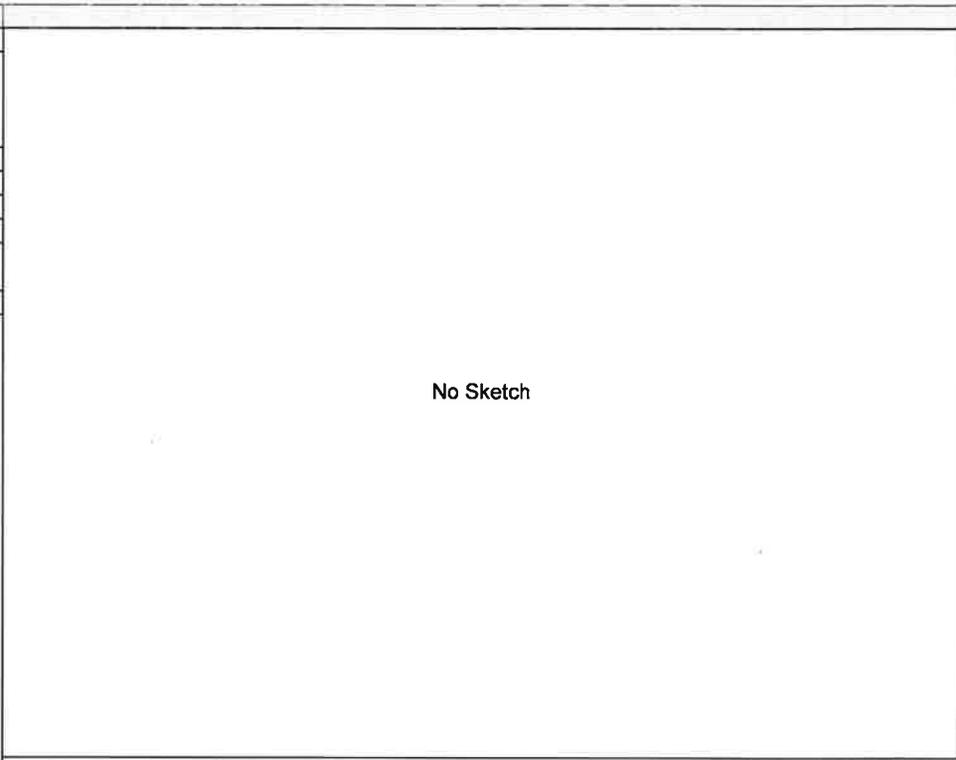
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
DRESCHER DAVID K & JODI BARNELL		3627 0759	06-17-2024	Q	V	213,500	00	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
AKWA VISTA LLC		3189 0412	08-14-2018	U	I	0	31	2024	1300	298,100	2023	7050	100	2022	7050		91
AKWA VISTA LLC		2021 0927	04-05-2004	U	V	0	1										
		0				0											
						Total		298,100		Total	100	Total		Total			91

EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY												
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				B																
NOTES																				
SUBDIVISION L61-98 10/12/07 LOT 25 LUCT ISSUED 01/2024 22397 SQ FT  FORMERLY: LOT40, 1/2 LOT 39& 1/4 LOT 37																				
										Appraised Bldg. Value (Card) 0										
										Appraised Xf (B) Value (Bldg) 0										
										Appraised Ob (B) Value (Bldg) 0										
										Appraised Land Value (Bldg) 298,100										
										Special Land Value 0										
										Total Appraised Parcel Value 298,100										
										Valuation Method C										
										Total Appraised Parcel Value 298,100										

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
2024-00422	09-23-2024	07	NEW HOME	835,000		0		NEW SINGLE FAMILY HOME		10-11-2024	PS	S		30	EXTERIOR INSPECTION

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	1300	LAND-R MDL-0	CR			22,397 SF	3.67	1.00000	5	1.00	90	2.900	WA		WAA	1.0000	13.31	298,100
Total Card Land Units					0.51	AC	Parcel Total Land Area					0.51	Total Land Value					298,100

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:					
<b>CONDO DATA</b>					
Parcel Id		C	Owne		
			B	S	
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					
<b>COST / MARKET VALUATION</b>					
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			BP		
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



Acct # 11147

RECEIVED

FEB 21 2025

**2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

ASSESSOR'S OFFICE  
LACONIA, NH

**ONE APPLICATION FOR EACH PROPERTY APPEALED**

Upon completion of this form return to:

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

000014 TB ✓

Date: 2/17/2025

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

Name: DAVID K. DRESCHER AND JUDI BARNELL-DRESCHER

Mailing Address: 1000 ELM STREET # 905 MANCHESTER, NH 03101 Email address: drechbope@gmail.com  
Telephone No: (Cell): 203-605-4703 (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: 125/478/5/25 Block: \_\_\_\_\_ Lot: \_\_\_\_\_ Tax Account #: 11147

2024 Assessed Valuation: \$ 298,100

Property Location: 1985 SOLEIL MOUNTAIN ROAD, LACONIA, NH 03246

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.  
Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
NONE			

**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.)

**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# 125/478/5/25 Appeal Year Market Value \$ 213,500

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>
	SEE ATTACHED LIST OF SOLD PROPERTIES/LOTS				
	IN MEREDITH BAY COMMUNITY IN 2024.				
	LIST PRICES FROM MARCH 2024 INCLUDED TOO				

**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: 2/17/2025

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: \_\_\_\_\_



David Drescher <dreschboys@gmail.com>

### 2024 Comps

2 messages

Mike Robichaud <mrobichaud@meredithbaynh.com>

Sat, Jan 18, 2025 at 1:26 PM

To: Dave D <dreschboys@gmail.com>

Cc: Jodi <jbdrescher67@gmail.com>, Mike Robichaud <mrobichaud@meredithbaynh.com>

Hello David,

It was great to see you and Jodi today.

Attached is the Lot Pricing and Inventory as of March, 16, 2024 and here are the land sales for 2024:

Address	Close Date	Close Price	Notes
37 Commanders Helm (Lot 94) Mountains	2/16/2024	\$410,000	Comes with Boat Slip Rights, extensive views of Lake and
198 Soleil Mountain	6/14/2024	\$213,500	No views or Boat Slip Rights
8 Deadreckoning	7/11/2024	\$210,000	No views or Boat Slip Rights 278,400
22 Deadreckoning	7/11/2024	\$210,000	No views or Boat Slip Rights 377,700
67 Deadreckoning	9/6/2024	\$225,000	No views or Boat Slip Rights 289,400
20 Windjammer	9/27/2024	\$320,000	Comes with Boat Slip Rights, partial views of Lake and Mountains
63 Deadreckoning	12/27/2024	\$235,000	No views or Boat Slip Rights 291,900

Let me know if you need anything else.

Kind Regards,

Mike R.

**Michael Robichaud | Director of Business Development | Meredith Bay**

50 Lighthouse Cliffs, Laconia, NH 03246-1820 | phone (888) 559 4141 or (603) 524 4141 | fax (603) 524 8841 | cell (413) 530-3853

[www.MeredithBayNH.com](http://www.MeredithBayNH.com)

MB Lot Pricing and Inventory - as of March 16 2024.pdf  
202K

# Meredith Bay

Akwa Vista

Price List – March 18, 2024

Lot	Size	Price*	Status
7	18,568	*****	Reserved
10	16,086	*****	Reserved
11	14,762	*****	Reserved
12	16,149	*****	Reserved
13	17,665	\$190,000	
19*	14,129	\$176,500	
21*	17,868	\$188,600	
25*	22,397	\$213,500	198 SOLEIL MOUNTAIN RD.
43	12,523	\$275,000	
44*	18,128	\$280,000	
45*	15,732	\$265,000	
49	28,164	\$260,000	
54	19,677	\$185,000	
57	18,082	\$220,000	
58	17,868	\$220,000	
59	18,179	\$250,000	
60	20,408	\$215,000	
61	21,059	\$235,000	
66	14,691	\$275,000	
67	15,180	\$280,000	
68	13,699	\$245,000	
73	17,119	\$385,000	
74	25,384	\$365,000	
76	17,209	\$260,000	
77	18,546	\$285,000	
78	17,223	\$225,000	
79	20,121	\$205,000	
80	15,543	\$195,000	
81	14,996	\$195,000	
82	26,540	\$210,000	
84	23,251	*****	Reserved
92	23,614	\$295,000	

\*Lots not in Current Use. All other lots will be taxed by the City of Laconia upon a change in use. Meredith Bay Lighthouse Realty, LLC is the Exclusive Agent of the Sellers. Pricing and availability is subject to change without notice.



## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 164 Block 72 Lot 5.3 – Tardif, Alan & Ann**

The property owner filed an abatement request on the condominium unit located at 226 Endicott Street East, Unit #1 in the Granite Gate Condominium complex. This unit contains 1,916 square feet of living area, containing 5 rooms, 3 bedrooms and 2 ½ bathrooms. There is a two-car attached garage, and a large wood deck. There is an unfinished walkout basement that has another bathroom roughed in. The unit has access to Lake Winnepesaukee at Plantation Beach.

The taxpayer has recited the selling price and asking prices of the subject property. On April 19, 2024, the property sold in what appears to be an arms-length sale for a reported consideration of \$675,000. 226 Endicott Street East #2 sold on October 4, 2023, for \$675,000.

An adjustment to the Condominium Complex Adjustment factor is warranted, from 2.6 to 2.4. The revised complex factor will be applied to all of the units in the complex for 2025 final valuation.

It is recommended that abatement be granted to reduce the original assessed value of \$773,100 to \$705,000, resulting in an abatement of \$68,100 in assessed value.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
TARDIF ALAN W & ANN M  504 SOUTH COMPASS DR  FORT PIERCE FL 34949	1	Level	3 Public Sewer	1 Paved	4 Medium	RESIDNTL	1020	773,100	773,100	1501  LACONIA, NH  <b>VISION</b>
			2 Public Water							
	<b>SUPPLEMENTAL DATA</b>									
Alt Prcl ID 12602 OWNOCC		ZONE 2 ZONE 2 % WARD 6								
REVIEW ZONE 1 SFR ZONE 1 % 100					Assoc Pid#					
GIS ID 164-72-5							Total 773,100		773,100	

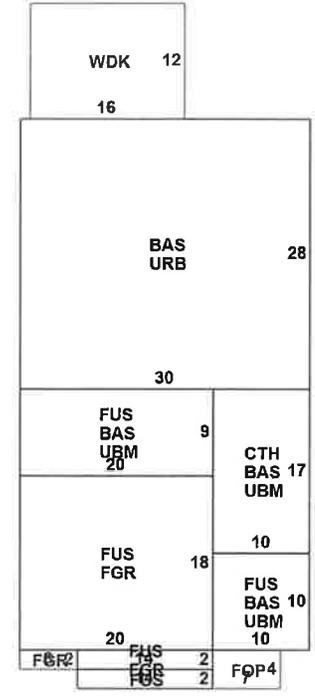
RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
TARDIF ALAN W & ANN M	3651 0227	11-04-2024	Q	I	580,000	00									
ROY BRIAN P & LISA LIVING TRUST/TRUST	3618 0474	04-19-2024	Q	I	675,000	01	2024	1020	773,100						
RAM CLARENDON LLC	3346 0640	09-17-2020	Q	I		00									
Total								773,100	Total			Total			

EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY								
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor							
									Appraised Bldg. Value (Card) 771,600 Appraised Xf (B) Value (Bldg) 1,500 Appraised Ob (B) Value (Bldg) 0 Appraised Land Value (Bldg) 0 Special Land Value 0 Total Appraised Parcel Value 773,100 Valuation Method C							
Total			0.00													
Total			0.00													
ASSESSING NEIGHBORHOOD																
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code												
0001		b														
NOTES																

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
										08-12-2024	PS	S		02	MEASURED
										08-14-2023	TB	B		03	MEAS & INSPC

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1020	CONDO MDL-0				SF		1.00000		1.00		1.000			0.0000	0	
Total Card Land Units						AC	Parcel Total Land Area						0.00	Total Land Value			0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9H	CONDO DUPLEX			
Model	05	Res Condo			
Grade	05	Average +20			
Stories:	1				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	12	Hardwood			
Interior Floor 2	14	Carpet			
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:					
Xtra Fixtres	2				
Total Rooms:	5				
Bath Style:	02	Average			
Kitchen Style:	02	Average			
<b>CONDO DATA</b>					
Parcel Id	3006	C 244	Owne		
GRANIT GATE ESTA B1 S1					
Adjust Type	Code	Description	Factor%		
Condo Fir	AVG	AVERAGE	100		
Condo Unit	END	END	100		
<b>COST / MARKET VALUATION</b>					
Building Value New		771,574			
Year Built		2022			
Effective Year Built		2024			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
Depreciation %		0			
Functional Obsol					
External Obsol					
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		100			
Cns Sect Rcld		771,600			
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
FPL	FIREPLACE	B	1	1500.00		A	100		0.00	1,500

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,290	1,290	1,290	293.96	379,211
CTH	Cathedral Ceiling	0	170	9	15.56	2,646
FGR	Garage, Finished	0	400	160	117.58	47,034
FOP	Porch, Open, Finished	0	28	6	62.99	1,764
FUS	Upper Story, Finished	696	696	696	293.96	204,598
UBM	Basement, Unfinished	0	450	90	58.79	26,457
URB	Basement, Unfinished, Raised	0	840	252	88.19	74,078
WDK	Deck, Wood	0	192	19	29.09	5,585
Ttl Gross Liv / Lease Area		1,986	4,066	2,522		741,373



✓B  
000009

# 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**

RECEIVED

FEB 05 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 12-16-2024

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

Name: Alan & ANN TARDIF

Mailing Address: 504 S. COMPASS DR. FORT PIERCE, FL 34949 Email address: ANNIESLOFT@GMAIL.COM  
Telephone No: (Cell): 603-848-7794 (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: 164 Block: 72 Lot: 5.003 Tax Account #: 12602

2024 Assessed Valuation: \$ 773,100

Property Location: 226 ENDICOTT ST, EAST, UNIT #1, LACONIA, NH 03246

**CODE OF THE CITY OF LACONIA**  
**CHAPTER 215, ARTICLE 1 § 215-1**

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

Passed and approved the 18th day of October 1990.



List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<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.)

April 18, 2024 sold for \$675,000. - \$  
 October 31, 2024 purchased for \$580,000. -  
 See attached closing sheet, and listing price change  
 sheet.  
 UNIT #2 sold Oct 4, 2023 for \$675,000.

**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).

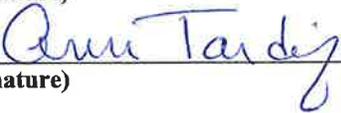
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
Please see ATTACHED CLOSING SHEETS with all INFORMATION.					

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

**Signature of Property Owner(s) and Representatives**

Date: 12-16-2024

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: \_\_\_\_\_  
\_\_\_\_\_



Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247  
 www.laconianh.gov 1200

City of Laconia  
 Real Estate Tax Bill  
 2024 2nd Half Tax Bill

(603) 527-1269  
 8:30 - 4:30 Mon. - Fri.  
 Make Checks Payable To:  
 City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	12602	450825	12/09/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
164/72/5/003		226 ENDICOTT ST E 1			0.00
Owner of Record			Tax Calculation		
TARDIF ALAN W & ANN M 504 SOUTH COMPASS DR FORT PIERCE, FL 34949			Prior Years Due		
			Gross Tax	\$10,537.00	
			July Tax	\$4,587.00	
			December Tax	\$5,950.00	
			Less: Veteran Credit		
			Pre-payments		
			Net December Tax	\$5,950.00	
			July Tax Balance		
Tax Rate	Assessed Valuation				
City Tax Rate	5.440	Land Value			
County Tax Rate	0.960	Building Value	773,100		
Local School Rate	6.080	Total Value	773,100		
State Ed. Rate	1.150	- Exemptions			
<b>Total</b>	<b>13.63</b>	<b>Net Value</b>	<b>773,100</b>	<b>Amount to Pay</b>	<b>\$5,950.00</b>

**INFORMATION FOR TAXPAYERS**

\*Plus interest on Prior Years & July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
- REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled check is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
- Taxes are not considered paid until the check clears. A fee is charged on all payments returned for any reason.
- The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
- Valuation questions must be to Assessors (not Tax Collector) 603-527-1268.
- You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
- Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
- Unpaid Accounts after January next year will be subject to tax lien and additional charges.
- There is a fee of \$1.00 per account for payment histories or research of records.
- July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
- Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
- Tax year is April 1 to March 31. RSA 76:2
- If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, phone: 603-527-1268.
- Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS.

detach here

TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL

detach here

Tax Collector  
 PO Box 489 45 Beacon St East  
 Laconia, NH 03247

City of Laconia  
 Real Estate Tax Bill

Prior Years Due \*

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

\* Plus Interest

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
164/72/5/003	226 ENDICOTT ST E 1	2024	12602	450825	1/10/2025
8% APR Interest Charged After:		1/10/2025		Amount to Pay	\$5,950.00

July Tax Balance  
 Net December Tax \$5,950.00

TARDIF ALAN W & ANN M  
 504 SOUTH COMPASS DR  
 FORT PIERCE, FL 34949

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Cohen Closing & Title, LLC  
 ALTA Universal ID: 2310454  
 334 Route 101  
 Bedford, NH 03110  
 (603) 488-0649

ALTA Combined Settlement Statement

File #: 2024-22515 Property 226 Endicott Street East Settlement Date 10/31/2024  
 Print Date & Time: 10/28/2024 at 03:01 PM EDT Unit 1 Disbursement Date 10/31/2024  
 Processor: Vince Farruggio Buyer Alan W. Tardif and Ann M. Tardif  
 Settlement Location: Cohen Closing & Title, LLC 504 South Compass Drive  
 334 Route 101 Fort Pierce, FL 34949  
 Bedford, NH, 03110 Seller Brian P. Roy and Lisa Roy,  
 Trustees of Brian P. Roy and  
 Lisa Roy Family Living Trust  
 dated October 18, 2012  
 226 Endicott Street East  
 Unit 1  
 Laconia, NH 03246  
 Lender

*We Paid*

Seller			Buyer	
Debit	Credit		Debit	Credit
		<b>Financial</b>		
	\$580,000.00	Sale Price of Property	\$580,000.00	
		Deposit		\$10,000.00
		<b>Prorations/Adjustments</b>		
\$760.20		City/Town Taxes 10/01/2024 to 10/31/2024		\$760.20
\$9,000.00		Security Deposit, November & December Rent		\$9,000.00
		<b>Other Charges</b>		
\$175.00		Deed Preparation to Cohen Closing & Title, LLC		
\$150.00		Discharge Tracking Fee (\$75 each) to Cohen Closing & Title, LLC		
\$100.00		Trustee Certificate Preparation to Cohen Closing & Title, LLC		
\$300.00		Wire & Payoff Insurance Protection (\$150 each) to Cohen Closing & Title, LLC		
		<b>Payoff(s)</b>		
\$475,213.06		Payoff to Select Portfolio Servicing, Inc		
		Principal : \$475,213.06		
		Additional Interest : \$0.00		
\$67,154.45		Payoff to Meredith Village Savings Bank		
		Principal : \$67,154.45		
		Additional Interest : \$0.00		
		<b>Government Recording and Transfer Charges</b>		
		Recording Fees	\$46.25	
		---Deed: \$46.25		
\$4,350.00		Transfer Tax (Deed) to Belknap County Recording Office	\$4,350.00	
		<b>Commission</b>		
\$11,600.00		Listing Agent Commission to Keller Williams Gateway Realty - Nashua		
		<b>Title Charges &amp; Escrow / Settlement Charges</b>		
		Title - Settlement Fee to Cohen Closing & Title, LLC	\$495.00	
		Title - Owner's Title Policy to Stewart Title Guaranty Company	\$1,496.00	

Seller			Buyer	
Debit	Credit		Debit	Credit
		<b>Miscellaneous</b>		
\$50.96		Final Water & Sewer Bill to Laconia Water Works		
		November Dues to Granite Gate Estates Condominium	\$355.00	
\$75.00		Seller Proceeds Wire Fee to Cohen Closing & Title, LLC		
		Decemeber Estimated Tax Bill to Laconia Tax Collector	\$4,587.00	
Seller			Buyer	
Debit	Credit		Debit	Credit
\$568,928.67	\$580,000.00	<b>Subtotals</b>	\$591,329.25	\$19,760.20
		Due from Buyer		\$571,569.05
\$11,071.33		Due to Seller		
\$580,000.00	\$580,000.00	<b>Totals</b>	\$591,329.25	\$591,329.25

**Acknowledgement**

We/I have carefully reviewed the Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the Settlement Statement.  
 We/I authorize Cohen Closing & Title, LLC to cause the funds to be disbursed in accordance with this statement.

Brian P. Roy and Lisa Roy Family Living Trust dated October 18, 2012

\_\_\_\_\_  
 Alan W. Tardif Date

By: \_\_\_\_\_  
 Brian P. Roy, Trustee Date

\_\_\_\_\_  
 Ann M. Tardif Date

By: \_\_\_\_\_  
 Lisa Roy, Trustee Date

\_\_\_\_\_  
 Settlement Agent Date

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Map 407 Block 220 Lot 1.007-1.033 – NHH 376-394 Union Ave LLC**

The property owner filed an abatement request on multiple commercial condominiums at 376 – 394 Union Ave. This complex consists of multiple commercial condominiums throughout several buildings that are commonly used as individual or combined units when rented. The total assessed value of all units owned for tax year 2024 is \$2,175,200.

The taxpayer purchased 27 condominium units in December 2024 for \$1,800,000 with the intention of converting some or all to residential units. The taxpayer asserts that the true value of the units is \$1,200,000 and the \$1,800,000 that was paid is the value that is dependent on the ability to convert some or all of the units to residential units. To date, there have been units that have already been converted to residential units, and the amount paid and recorded at the Registry of Deeds included the known risks to the buyer.

On 12/16/2024 Pat Sohlman did an interior inspection of the units that the owner allowed and made corrections where appropriate. As part of this abatement, all changes have been reviewed again. The majority of these were to the condition of the units and resulted in a total assessment of \$1,943,700 for all units as of 4/1/2024. There have been additional changes based on the status as of 4/1/2025, but those will not be reflected in this abatement recommendation.

It is recommended that abatement be granted to reduce the original assessed value of \$2,175,200 to \$1,943,700, resulting in an abatement of \$231,500 in assessed value.

AD: 800015, 15A-152

# 2024 APPLICATION FOR ABATEMENT

27 Properties

Please Type or Print Clearly  
ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

RECEIVED

FEB 27 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 2/24/2025

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

Name: NHH 376-394 Union Ave LLC

Mailing Address: 84 Countryside Dr, Gilford Email address: Kurt@centralshoreholdings.com  
Telephone No: (Cell): 917 297 7362 (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: 407 Block: 220 Lot: 1 Tax Account #: \_\_\_\_\_

2024 Assessed Valuation: \$ 2,175,400

Units 7-33

Property Location: 376, 382, 386, 390, 394 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.

407-220-1.007 ✓	1,011 ✓	1,016 ✓	1,021 ✓	1,027 ✓
407-220-1.008 ✓	1,012 ✓	1,017 ✓	1,022 ✓	1,028 ✓
1,009 ✓	1,013 ✓	1,018 ✓	1,023 ✓	1,029 ✓
1,010 ✓	1,014 ✓	1,019 ✓	1,024 ✓	1,030 ✓
	1,015 ✓	1,020 ✓	1,025 ✓	1,031 ✓
			1,026 ✓	1,032 ✓
				1,033 ✓

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 letter and spreadsheet

**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 \$ \_\_\_\_\_

See Attached

**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: 2/7/2025

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: \_\_\_\_\_  
\_\_\_\_\_



February 24<sup>th</sup>, 2025

To the Tax Assessor's Office:

The purpose of this letter is to explain our assessment of value regarding our recent acquisition of the 5 buildings located at 376, 382, 386, 392 and 394 Union Ave in Laconia, NH.

As you know, the initial assessment of value we received in December 2024 was for \$2,175,400, even though the purchase price of the properties was \$1,800,000 and dependent on our ability to convert the units to residential from commercial, which was not guaranteed. The condition of the buildings, grounds and individual units is very poor; the result of 20 years of neglect and deferred capital expenses. It is our assessment that the buildings and units, for commercial use and in their current condition, are appropriately valued at a combined value of \$1,200,000. The attached spreadsheet details value per unit for your convenience.

After asking the town to take a look at the properties more closely, the assessment was adjusted to \$1,873,300, still almost \$75,000 more than we paid for the properties, which again, was a price we were willing to pay with the expectation that we could change the use from commercial to residential. This would require approval of the condominium association and the city Planning Board before being a possibility.

I had a conversation with the Assessor's office regarding the valuation and it was indicated that the assessed values needed to take into consideration the value of each condo unit if it were to be sold separately. However, given the incredibly poor condition of the overall condo complex grounds, with overgrown trees and shrubs, sinking pavers, poor landscaping and damaged parking, in combination with the condition of each of the 5 buildings - roofing, windows, siding, paint, and the presence of mold, pests and decay, the possibility for the sale of individual units was very, very low, as any purchaser of a single unit would be unable to ensure that repairs would be made to the overall property and/or the other units in their building. Regardless, they would also become obligated to the costs of renovating the exterior of their building and an allocation of the expense to repair the other common areas. In fact, these units were on the market for years before we were able to negotiate a deal that reflect the potential value of converting commercial units to residential at a price the seller was willing to accept.

The sale required a developer willing to invest millions of dollars to purchase and restore these buildings and the grounds to their former glory. To make this work economically, it was necessary to convert the buildings' use from commercial to residential. As the developer, we are incurring significant costs and risks to get approval for the conversion, prepare designs for the conversion that satisfy the city building department and finally, all the costs and risks of a major renovation of ~27,000 sq ft of housing.

When we speak about our project, we continue to hear that the city and its people are excited to have more housing in the community, which seems contradictory to the current tax treatment being proposed. The current assessments appear ungrounded based on the extremely poor condition of the property.

We have attached a spreadsheet detailing the condition of each building. It is important to note that as the building owner, in our condo association, the owner is responsible for all the improvements to the buildings we own. In addition, as the owner of 58% of the association with just these 5 buildings, we will bear the brunt of the repairs required to the pathways, lighting, parking surfaces and landscaping as well.

We would be happy to take any of the abatement board through the property if you would like to make your own assessment of the state of the buildings and grounds.

We appreciate your consideration in this matter and look forward to a satisfactory resolution.

Regards,  
Kurt Brungardt  
Central Shore Holdings and Related Entities

A large, stylized handwritten signature in black ink, appearing to read "Kurt Brungardt", is written over the typed name and extends across the right side of the page.

Building	Condo #	Unit Description	Condition	Current Use	Map	Block	Lot	Unit	BRs	Baths	Sq Ft	Habitable Sq Ft	Notes	% of Condo Association	Condition Weighting	Product of Condition and % of Purchase	Market Value
376 Union		Overall Building	Poor	Mixed									Roof replacement - \$45,000 External trim/siding repair \$10,000 External Scrape and Painting - \$25,000				
376 Union	7	Lower Left Front	Tenanted	Commercial	407	220	1	7			798	798	All windows need to be replaced	1.76%	100.00%	1.76%	\$ 58,451.89
376 Union	8	Lower Right	Unfinished Space	Storage	407	220	1	8			106		Not habitable - gutted No lighting, electric, heat or water	0.23%	25.00%	0.06%	\$ 1,945.14
376 Union	9	Lower Right	Unfinished Space	Storage	407	220	1	9			238		Not habitable - gutted No lighting, electric, heat or water	0.53%	25.00%	0.13%	\$ 4,363.13
376 Union	10	Lower Right	Unfinished Space	Storage	407	220	1	10			768		Not habitable - gutted No lighting, electric, heat or water	1.70%	25.00%	0.42%	\$ 14,088.81
376 Union	11	Lower Left Back	Tenanted	Commercial	407	220	1	11			335	335	All windows need to be replaced	0.74%	100.00%	0.74%	\$ 24,525.89
376 Union	12	Main Left	Tenanted	Commercial	407	220	1	12			1,868	1868	All windows need to be replaced	4.12%	100.00%	4.12%	\$ 136,914.65
376 Union	13	Main Right	Vacant	Commercial	407	220	1	13			1,207	1207	All windows need to be replaced	2.66%	75.00%	2.00%	\$ 66,363.79
376 Union	14	Second left	Tenanted	Commercial	407	220	1	14			1,602	1602	All windows need to be replaced	3.53%	100.00%	3.53%	\$ 117,416.76
376 Union	15	Second Right	Unfinished Space	Commercial	407	220	1	15			1,218		Not habitable - gutted to the studs No lighting, electric, heat or water All windows need to be replaced	2.69%	25.00%	0.67%	\$ 22,323.34
376 Union	16	Third Left	Tenanted	Apartment	407	220	1	16	1	1	574	574	All windows need to be replaced	1.27%	100.00%	1.27%	\$ 42,100.08
376 Union	17	Third Right	Tenanted	Apartment	407	220	1	17	1	1	570	570	All windows need to be replaced	1.26%	100.00%	1.26%	\$ 41,791.55
382 Union		Overall Building	Poor	Commercial									Roof replacement - \$21,250 External trim/siding repair - \$5,000 External painting - \$11,000				
382 Union	18	Lower	Vacant	Commercial	407	220	1	18			890		Not habitable Significant black mold and water damage Some electric, no lighting All windows need to be replaced	1.96%	25.00%	0.49%	\$ 16,302.35
382 Union	19	Lower	Vacant	Commercial	407	220	1	19			159		Not habitable Significant black mold and water damage No heat All windows need to be replaced	0.35%	25.00%	0.09%	\$ 2,914.13
382 Union	20	Main Left	Tenanted	Commercial	407	220	1	20			649	649	All windows need to be replaced	1.43%	100.00%	1.43%	\$ 47,557.52
382 Union	21	Main Right	Vacant	Commercial	407	220	1	21			574	574	All windows need to be replaced	1.26%	75.00%	0.95%	\$ 31,515.15
382 Union	22	Second	Vacant	Commercial	407	220	1	22			941		Not habitable Animal damage, no heat All windows need to be replaced	2.08%	25.00%	0.52%	\$ 17,245.33
382 Union	23	Third	Tenanted	Commercial	407	220	1	23			925	925	All windows need to be replaced	2.04%	100.00%	2.04%	\$ 67,764.06
386 Union		Overall Building	Poor	Commercial									Roof Replacement - \$31,500 External Trim/Siding Repair - \$5,000 External Scrape and Painting - \$10,000				

Building	Condo #	Unit Description	Condition	Current Use	Map	Block	Lot	Unit	BRs	Baths	Sq Ft	Habitable Sq Ft	Notes	% of Condo Association	Condition Weighting	Product of Condition and % of Purchase	Market Value
386 Union	24	Main	Vacant	Tenanted	407	220	1	24			1,586	1586	Units don't match physical layout The first floor is the former Edward Jones space, which was re-tenanted as of 1/1/2025	7.23%	100.00%	7.23%	\$ 240,233.81
386 Union	25	Lower Level, 2nd and 3rd floor	Unfinished Space	Commercial	407	220	1	25			4,718		Not habitable - gutted All of the remaining space is gutted and not habitable, without electric, heat, water, insulation, sheetrock, etc All windows on the 2nd and 3rd floors need to be replaced Basement is less than 80" tall and for storage only - will never be rentable - utilities only	6.96%	25.00%	1.74%	\$ 57,813.22
390 Union		Overall Building	Poor	Commercial									Roof Replacement - \$28,650 External Trim/Siding Repair - \$12,000 External Scrape and Painting - 16,500				
390 Union	26	Lower Level	Vacant	Commercial	407	220	1	26			649		Not habitable No lighting, mold and no heat All windows need to be replaced	1.43%	25.00%	0.36%	\$ 11,896.16
390 Union	27	Lower Level	Vacant	Commercial	407	220	1	27			204		No Lighting No working plumbing All windows need to be replaced	0.45%	50.00%	0.23%	\$ 7,479.34
390 Union	28	Lower Level	Vacant	Commercial	407	220	1	28			290		Not habitable All windows need to be replaced	0.64%	25.00%	0.16%	\$ 5,321.69
390 Union	29	Main Left	Vacant	Commercial	407	220	1	29			390		390 Heating working, but needs to be replaced All windows need to be replaced	1.26%	50.00%	0.63%	\$ 20,895.41
390 Union	30	Main Right	Tenanted	Commercial	407	220	1	30			472		472 All windows need to be replaced	1.04%	100.00%	1.04%	\$ 34,560.64
390 Union	31	Second	Tenanted	Commercial	407	220	1	31			785		785 Vacant as of 1/1/2025 All windows need to be replaced	1.73%	75.00%	1.30%	\$ 43,196.95
394 Union			Poor	Commercial									Space was heavily water damaged with missing ceilings and flooring No heat on 2nd floor Roof Replacement - \$26,950 Siding and trim repair - \$6,000 Exterior Scrape and Paint - \$12,000				
394 Union	32	Main Front	Commercial	Vacant	407	220	1	32			2,119		Not habitable A pipe burst on the top floor and took out the ceiling and most of the flooring below No water, electric disabled do to water damage All windows need to be replaced	4.67%	25.00%	1.17%	\$ 38,822.82

Building	Condo #	Unit Description	Condition	Current Use	Map	Block	Lot	Unit	BRs	Baths	Sq Ft	Habitable Sq Ft	Notes	% of Condo Association	Condition Weighting	Product of Condition and % of Purchase	Market Value		
394 Union	33	Second	Commercial	Vacant	407	220	1	33			1,430		Not habitable No water, no electric, no heat All windows need to be replaced	3.15%	25.00%	0.79%	\$ 26,196.39		
<b>Units</b>	<b>27</b>										<b>26,067</b>	<b>12,336</b>		<b>58.19%</b>	<b>1625.00%</b>	<b>36.12%</b>	<b>\$ 1,200,000.00</b>		
																	<b>Habitable Square Footage (%)</b>	<b>47.32%</b>	
																		<b>Market Value in Purchase Condition</b>	<b>\$ 1,200,000.00</b>

376-394 Union Ave  
The Union Square Five

Rent Roll

Building	Condo #	Unit Description	Condition	Current Use	BRs	Baths	Sq Ft	Habitable Sq Ft	Notes
376 Union	7	Lower Left Front	Tenanted	Commercial			798	798	
376 Union	8	Lower Right	Unfinished Space	Storage			106		Not habitable - gutted
376 Union	9	Lower Right	Unfinished Space	Storage			238		Not habitable - gutted
376 Union	10	Lower Right	Unfinished Space	Storage			768		Not habitable - gutted
376 Union	11	Lower Left Back	Tenanted	Commercial			335	335	
376 Union	12	Main Left	Tenanted	Commercial			1,868	1868	
376 Union	13	Main Right	Vacant	Commercial			1,207	1207	
376 Union	14	Second left	Tenanted	Commercial			1,602	1602	
376 Union	15	Second Right	Unfinished Space	Commercial			1,218		Not habitable - gutted
376 Union	16	Third Left	Tenanted	Apartment	1	1	574	574	
376 Union	17	Third Right	Tenanted	Apartment	1	1	570	570	
382 Union	18	Lower	Vacant	Commercial			890		Not habitable
382 Union	19	Lower	Vacant	Commercial			159		Not habitable
382 Union	20	Main Left	Tenanted	Commercial			649	649	
382 Union	21	Main Right	Vacant	Commercial			574	574	
382 Union	22	Second	Vacant	Commercial			941		Not habitable
382 Union	23	Third	Tenanted	Commercial			925	925	
386 Union	24	Main	Vacant	Tenanted			1,586	1586	Units don't match physical layout The first floor is the former Edward Jones space, which was re-tenanted as of 1/1/2025 All of the remaining space is gutted and not habitable
386 Union	25	Lower Level, 2nd and 3rd floor	Unfinished Space	Commercial			4,718		Not habitable - gutted
390 Union	26	Lower Level	Vacant	Commercial			649		Not habitable
390 Union	27	Lower Level	Vacant	Commercial			204		Not habitable
390 Union	28	Lower Level	Vacant	Commercial			290		Not habitable
390 Union	29	Main Left	Vacant	Commercial			390	390	
390 Union	30	Main Right	Tenanted	Commercial			472	472	
390 Union	31	Second	Tenanted	Commercial			785	785	Vacant as of 1/1/2025
394 Union	32	Main Front	Commercial	Vacant			2,119		Not habitable
394 Union	33	Second	Commercial	Vacant			1,430		Not habitable
<b>Units</b>	<b>27</b>						<b>26,067</b>	<b>12,336</b>	