

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 ($1,263,000/365 \times 125$).

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.

827 Main St	
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

TAX YEAR 2024

Fire Proration
2025
✓10

RECEIVED

11/03/25

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) Cell: 1978 904 1045 (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 9514

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 Littlefield
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 therefor 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.

738 Weirs Bv #7	
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 76:21TAX YEAR 2024**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name(s): William S. + KATHRYN J. GRZYBOWSKIMailing Address: 3 SARGENT ST BRIDGEWATER NJ 08807Telephone 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: UNIT 7 738 WEIRS BOULEVARD LACONIA NH 03246
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

Signature

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

Signature of Selectmen / Assessor

Date

Signature of Selectmen / Assessor

Date

Signature of Selectmen / Assessor

Date

Signature of Selectmen / Assessor

Date

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.

VISION

[illegible]

Property Location 380 MILE HILL RD
Vision ID 266 Account # 6111

Map ID 480/ 160/ 1 / /
Bldg # 2

Bldg Name
Sec # 1 of 1 Card # 2 of 5

State Use 1120
Print Date 03-13-2025 11:04:53

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			1501 LACONIA, NH VISION													
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										
						RESIDENTL	1120	40,400	40,400													
SUPPLEMENTAL DATA																						
Alt Prci ID 3 160 2A		ZONE 2 RS																				
OWNOCC N		ZONE 2 % 50																				
REVIEW		WARD WARD 4																				
ZONE 1 RA																						
ZONE 1 % 50																						
GIS ID 480-160-1		Assoc Pid#																				
Total						3,360,000		3,360,000														
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)														
INTEGRITY REALTY INC FLEET BANK OF MAINE		1241	0597 0	02-01-1993 02-01-1993	U	I	500,000 0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed					
									2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800					
										1120	815,400		1120	649,900		1120	716,700					
										1120	40,400		1120	40,400		1120	40,400					
Total						3,360,000		Total		2,424,000		Total		2,944,900								
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		E																				
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						
Total Card Land Units															0.00	AC	Parcel Total Land Area: 8.40			Total Land Value		815,400

A black and white photograph of a two-story house with a gabled roof, surrounded by large trees and a lawn. A small shed is visible on the right side of the frame.

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 VISION							
				3	Public Sewer					RESIDENTL	1120	2,504,200	2,504,200								
										RES LAND	1120	815,400	815,400								
										RESIDENTL	1120	40,400	40,400								
SUPPLEMENTAL DATA																					
Alt Prcd ID 3 160 2A OWNOCC N REVIEW ZONE 1 RA ZONE 1 % 50 GIS ID 480-160-1										ZONE 2 RS ZONE 2 % 50 WARD WARD 4 Assoc Pid#											
										Total		3,360,000		3,360,000							
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)									
INTEGRITY REALTY INC FLEET BANK OF MAINE			1241	0597 0	02-01-1993 02-01-1993	U	I	500,000 0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
										2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800			
											1120	815,400		1120	649,900		1120	716,700			
											1120	40,400		1120	40,400		1120	40,400			
										Total		3,360,000		Total		2,424,000		Total		2,944,900	
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				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																					
BUILDING PERMIT RECORD																					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result						
LAND LINE VALUATION SECTION																					
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme		Adj Unit Pric	Land Value				
3	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500			0	0	0				
Total Card Land Units						0.00	AC	Parcel Total Land Area: 8.40						Total Land Value						815,400	

The diagram illustrates a sequence of operations and their associated values, organized into several rectangular sections. The operations and values are as follows:

- Top Left Section:**
 - Operations: BAS, UBM, ST
 - Values: 23, 19, 13, 22
- Top Middle Section:**
 - Operations: DK, FOP
 - Values: 24, 10, 34, 10
- Top Right Section:**
 - Operations: BAS
 - Values: 23, 32, 26, 24
- Bottom Left Section:**
 - Operations: FOP
 - Values: 4, 24, 4
- Bottom Middle Section:**
 - Operations: FOP
 - Values: 4, 24, 4
- Bottom Right Section:**
 - Operations: FOP
 - Values: 4, 24, 4

Arrows indicate the flow of operations and values between these sections, showing a complex interrelationship.

A black and white photograph of a two-story house with a light-colored exterior and a dark roof. The house features a prominent chimney and several windows. It is surrounded by large, mature evergreen trees and a well-maintained lawn. A paved driveway or road is visible in the foreground.

Property Location 380 MILE HILL RD
Vision ID 266 Account # 6111

Map ID 480/ 160/ 1 / /
Bldg # 4

Bldg Name
Sec # 1 of 1 Card # 4 of 5

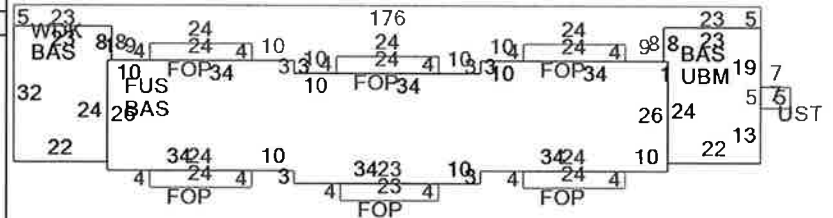
State Use 1120
Print Date 03-13-2025 11:04:55

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 VISION									
				3	Public Sewer					RESIDENTL	1120	2,504,200	2,504,200										
										RES LAND	1120	815,400	815,400										
										RESIDENTL	1120	40,400	40,400										
SUPPLEMENTAL DATA																							
Alt Prcl ID 3 160 2A OWNOCC N REVIEW ZONE 1 RA ZONE 1 % 50 GIS ID 480-160-1										ZONE 2 RS ZONE 2 % 50 WARD WARD 4 Assoc Pid#													
										Total		3,360,000		3,360,000									
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
INTEGRITY REALTY INC FLEET BANK OF MAINE				1241	0597	02-01-1993	U	I	500,000	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
					0	02-01-1993			0		2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800				
												1120	815,400		1120	649,900		1120	716,700				
												1120	40,400		1120	40,400		1120	40,400				
				Total						Total		3,360,000		Total		2,424,000		Total		2,944,900			
EXEMPTIONS				OTHER ASSESSMENTS																			
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor												
Total				0.00																			
ASSESSING NEIGHBORHOOD																							
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code												
0001					E																		
NOTES																							
MOUNTAIN VIEW UNITS 25-32 1-5/3/1 1/2																							
WB+SP=FUNC 2-4/2/1																							
SOME DEFERRED MAIN 5-4/2/1 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	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	1120	APT OVER 8 C	RA			0 SF	0.00	1.00000	5	1.00	COM	1.500				0	0	0					
Total Card Land Units						0.00	AC	Parcel Total Land Area: 8.40						Total Land Value						815,400			

<u>CONSTRUCTION DETAIL</u>			<u>MIXED USE</u>		
Element	Cd	Description	Code	Description	Percentage
Style:	96	Apartment - TH	1120	APT OVER 8 CG	100
Model	94	Commercial			0
Grade	03	Average			0
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				

[illegible]

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



Property Location 380 MILE HILL RD
Vision ID 266 Account # 6111

Map ID 480/ 160/ 1 / /
Bldg # 5

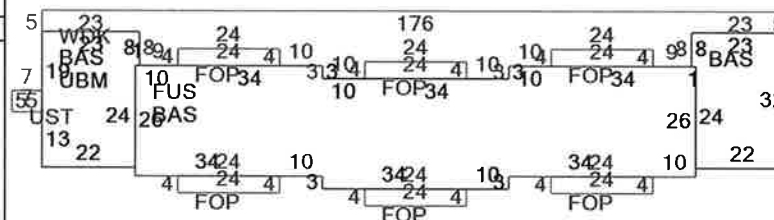
Bldg Name
Sec # 1 of 1 Card # 5 of 5

State Use 1120
Print Date 03-13-2025 11:04:55

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION					
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 Prcd 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				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)							
INTEGRITY REALTY INC FLEET BANK OF MAINE				1241	0597 0	02-01-1993 02-01-1993	U	I			500,000 0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
													2024	1120	2,504,200	2023	1120	1,733,700	2022	1120	2,187,800		
														1120	815,400		1120	649,900		1120	716,700		
														1120	40,400		1120	40,400		1120	40,400		
												Total		3,360,000		Total		2,424,000		Total		2,944,900	
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										APPROAISED 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													
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code															
0001				E																			
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										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	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								

[illegible][illegible]

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 ✓
18

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. *Amsara 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 Ct.				
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:

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 1st 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 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.

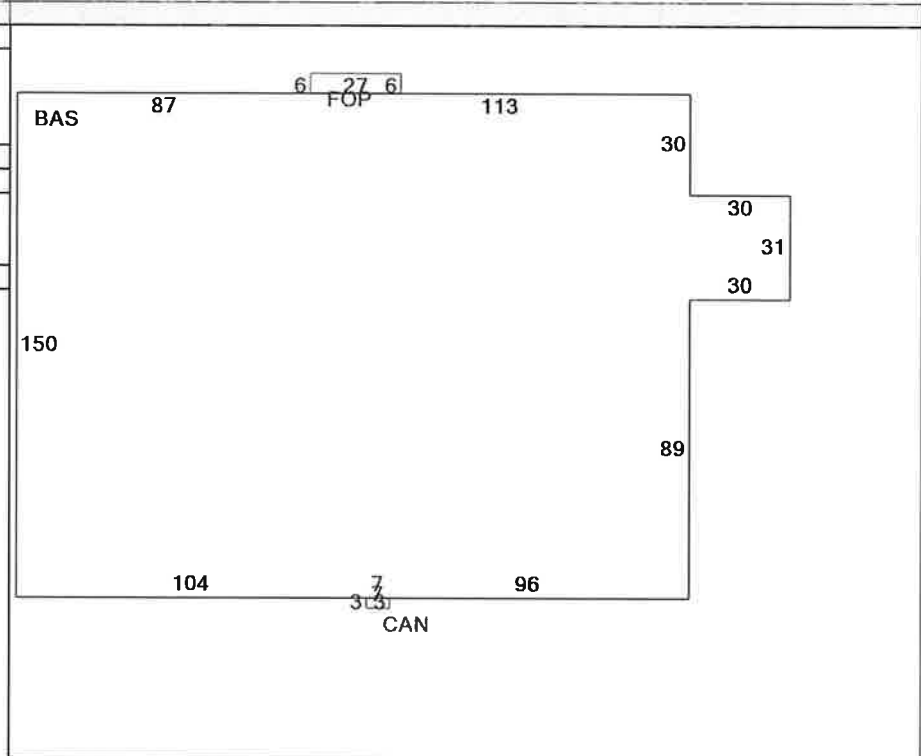
The analyst “stabilizes” the Net Operating Income at \$475,425, significantly less than the actual experience of the property. The analyst also adjusts for personal property which is not included in the cash flow valuation by exclusion of the non-realty income.

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							1501 LACONIA, NH VISION					
CLEARVIEW REALTY VENTURES LL 62 DORIS RAY CT LACONIA NH 03246				1	Level	1	All Public	1	Paved	5	Heavy	Description	Code	Appraised			Assessed			
												COMMERC.	3010	3,997,800			3,997,800			
												COMMERC.	3010	38,900			38,900			
												INDUSTR.	4000	2,298,700			2,298,700			
												IND LAND	4000	669,100			669,100			
				SUPPLEMENTAL DATA								INDUSTR.	4000	217,000			217,000			
				Alt Prcf ID 29 71 2				ZONE 2												
				OWNOCC N				ZONE 2 %												
								WARD WARD 2												
				REVIEW EG																
				ZONE 1 UC																
				ZONE 1 %																
				GIS ID 367-495-6				Assoc Pid#				Total		7,221,500	7,221,500					
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
CLEARVIEW REALTY VENTURES LLC				2147 0950	03-08-2005	U	I	4,000	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
CLEARVIEW REALTY VENTURES LLC				1899 0679	06-12-2003	U	I	0	1E	2024	3010	3,997,800	2023	3010	2,491,800	2022	3010	2,386,800		
CLEARVIEW REALTY VENTURES LLC				1880 0069	05-05-2003	U	I	4,000	1		3010	38,900		3010	38,900		3010	38,900		
CLEARVIEW REALTY VENTURES LLC				1730 0300	02-26-2002	U	I	0	1E		4000	2,298,700		4000	1,131,700		4000	1,105,900		
CLEARVIEW REALTY VENTURES LLC				1729 0643	02-25-2002	U	I	4,000	1		4000	669,100		4000	640,900		4000	640,900		
								Total				7,221,500	Total		4,520,300	Total		4,389,500		
EXEMPTIONS				OTHER ASSESSMENTS																
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor									
											APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 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									
Total				0.00																
ASSESSING NEIGHBORHOOD																				
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code									
0001					D			TIF2												
NOTES																				
BLDG#70/NEW ROOF 1992					INT RENO 1/2 BLDG 2001															
WINNIPESAUKEE EXPOSCENTER					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														VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result					
2015-00222	08-04-2015		CELL TOWER	90,000	09-19-2016	100		TOWERS & ARRAYS		04-27-2021	TB			07	INFO BY PLAN					
397	10-03-2007	25	ROOF NEW	255,200	05-30-2008	100				10-24-2018	DD			25	REVIEWED					
320	08-09-2006	35	C-RENOVATE	150,000	05-15-2007	100		CO ISSUE		09-24-2018	DD			25	REVIEWED					
717-04	12-14-2004	09	NEW ADD	4,000,000	03-28-2005	100	08-04-2006	CO ISSUE		10-20-2016	KH			18	CHG @ HEARIN					
525-04	09-14-2004	22	DEMOLISHED		03-28-2005	100				09-28-2016	TB			25	REVIEWED					
396-04	07-21-2004	35	C-RENOVATE	50,000	03-28-2005	100				04-22-2011	JD			25	REVIEWED					
486-00	12-11-2000	35	C-RENOVATE	7,500	04-18-2001	100	01-09-2002			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	
Total Card Land Units						11.11	AC	Parcel Total Land Area: 11.11						Total Land Value						669,100

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				
% Comm Wall	0.00				
1st Floor Use:	400C				

MIXED USE		
Code	Description	Percentage
400C	FACTORY MDL-94	100
		0
		0
COST / MARKET VALUATION		
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				1501 LACONIA, NH VISION	
CLEARVIEW REALTY VENTURES LL 62 DORIS RAY CT LACONIA NH 03246			1	Level	1	All Public	1	Paved	5	Heavy	Description	Code	Appraised	Assessed		
SUPPLEMENTAL DATA											COMMERC.	3010	3,997,800	3,997,800		
Alt Prcd ID 29 71 2 OWNOCC N REVIEW EG ZONE 1 UC ZONE 1 % GIS ID 367-495-6											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		
Assoc Pid#											Total		7,221,500	7,221,500		

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		
CLEARVIEW REALTY VENTURES LLC		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		
CLEARVIEW REALTY VENTURES LLC		1899	0679	06-12-2003	U	I		0	1E		3010	38,900		3010	38,900		3010	38,900		
CLEARVIEW REALTY VENTURES LLC		1880	0069	05-05-2003	U	I		4,000	1		4000	2,298,700		4000	1,131,700		4000	1,105,900		
CLEARVIEW REALTY VENTURES LLC		1730	0300	02-26-2002	U	I		0	1E		4000	2,298,700		4000	1,131,700		4000	1,105,900		
CLEARVIEW REALTY VENTURES LLC		1729	0643	02-25-2002	U	I		4,000	1		4000	669,100		4000	640,900		4000	640,900		
Total											7,221,500		Total		4,520,300		Total		4,389,500	

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description	Amount	Code	Description	Number	Amount											Comm Int	
									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										
Total			0.00																
ASSESSING NEIGHBORHOOD																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code											
0001				D		TIF2													
NOTES																			
BUILDING 80+40 N/C 4/99 BLDG 40=1957/BLDG 80=1942 OB=1/2 PLUMB NOT WORKING 2 FRT ELEV NOT USEABLE DEMO LARGE BLDG+BOILER 94 ROOF 92/NEW BOILER 93										AREA & FRONTAGE PER 10/02 B.L.A/9/01 PLAN FFL 100 OFC 5 O A ECON: H-HI VAC FUNC: L-LAYOUT									

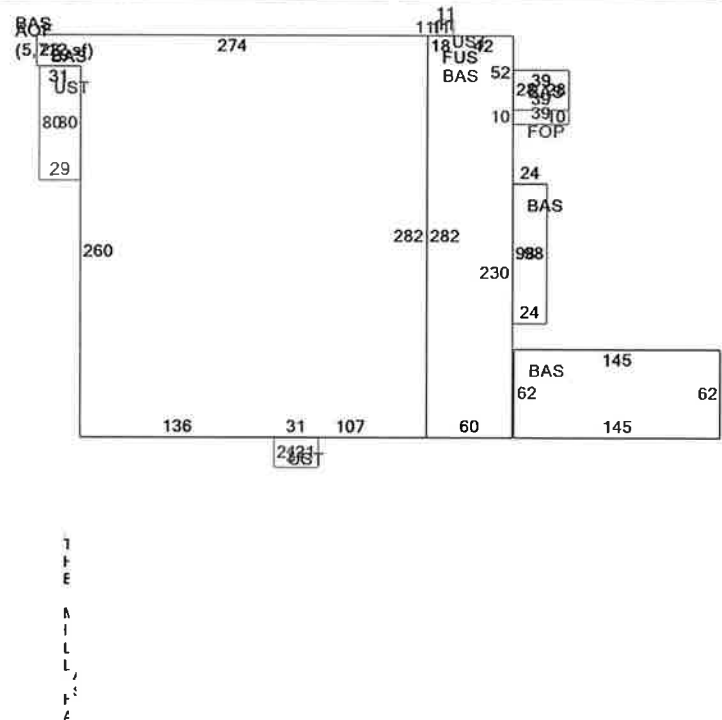
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result

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	4000	FACTORY MDL-	UC			0 SF	0.00	1.00000	5	1.00	COM	2.250			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:	42	Mill Bldg			
Model	96	Industrial			
Grade	03	Average			
Stories:	2				
Occupancy	2.00				
Exterior Wall 1	20	Brick/Masonry			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	02	Rolled Compos			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	12	Hardwood			
Interior Floor 2	03	Concr-Finished			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	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	20.00				
% Corn Wall	0.00				
1st Floor Use:	4000				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)									
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Appr. Value
ELV1	ELEV FREIGH	B	3	44100.00	1969		10.0	0	13,200
MSC9	STK1	L	125	500.00	1942	P	10.0	0	6,300
MEZ2	FINISHED	B	4,800	22.00	1969		10.0	0	10,600
SHD3	METAL	L	288	9.00	1980	A	50	0	1,300
GIR1	GIRDERS LT 1	B	100	28.00	1969		10.0	0	300
SPR3	DRY	B	143,00	3.50	1969		10.0	0	50,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	5,712	5,712	5,712	39.62	226,309
BAS	First Floor	92,850	92,850	92,850	39.62	3,678,717
FOP	Porch, Open, Finished	0	390	78	7.92	3,090
FUS	Upper Story, Finished	16,920	16,920	16,920	39.62	670,370
UST	Utility, Storage, Unfinished	0	3,092	773	9.91	30,626
Ttl Gross Liv / Lease Area		115,482	118,964	116,333		4,609,112



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT										1501 LACONIA, NH VISION	
CLEARVIEW REALTY VENTURES LL	1	Level	1	All Public	1	Paved	5	Heavy	Description	Code	Appraised	Assessed					
									COMMERC.	3010	3,997,800	3,997,800					
									COMMERC.	3010	38,900	38,900					
62 DORIS RAY CT									INDUSTR.	4000	2,298,700	2,298,700					
									IND LAND	4000	669,100	669,100					
									INDUSTR.	4000	217,000	217,000					
LACONIA NH 03246																	
SUPPLEMENTAL DATA										Total			7,221,500	7,221,500			
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
CLEARVIEW REALTY VENTURES LLC	2147	0950	03-08-2005	U	I	4,000	1	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
CLEARVIEW REALTY VENTURES LLC	1899	0679	06-12-2003	U	I	0	1E	2024	3010	3,997,800	2023	3010	2,491,800	2022	3010	2,386,800	
CLEARVIEW REALTY VENTURES LLC	1880	0069	05-05-2003	U	I	4,000	1		3010	38,900		3010	38,900		3010	38,900	
CLEARVIEW REALTY VENTURES LLC	1730	0300	02-26-2002	U	I	0	1E		4000	2,298,700		4000	1,131,700		4000	1,105,900	
CLEARVIEW REALTY VENTURES LLC	1729	0643	02-25-2002	U	I	4,000	1		4000	669,100		4000	640,900		4000	640,900	
								Total		7,221,500	Total		4,520,300	Total		4,389,500	
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor									
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int									
Total			0.00														
ASSESSING NEIGHBORHOOD																	
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code									
0001				D		TIF2											
NOTES																	
# OF ROOMS ?				#66 TRANQUILITY SPRINGS													
INSP W/ MICHELLE 3/28/05				#86 FRONEK													
				#126 EXPO CENTER													
				SPA/INN EST. 100%@4/1/06													
#56 RESTAURANT																	
#62 LAKE OPECHEE INN																	
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	
3	301R	MOTELS MDL-0	UC			0.000	AC	0.00	1.00000	5	1.00	COM	2.250		0.0000	0	
Total Card Land Units 0.00 AC Parcel Total Land Area 11.11 Total Land Value 0																	

CONSTRUCTION DETAIL

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

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
CONDO DATA		
Parcel Id		C
Owne	0.0	
Adjust Type	Code	Description
Condo Flr		
Condo Unit		
COST / MARKET VALUATION		
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 Bt	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

		12	100	12	20	24	108	12
FUS	145				CAN			
62		62	62	260				20
	145			260				117
								62
								44
								32
								4
								18



RECEIVED

MAR 04 2025

ASSESSOR'S OFFICE
LACONIA, NH

POB marked 3/3/25

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		Annual	Daily /
	2018	2019	Calendar Year	2021	2022	Annual	Ratio	Per Rm	ccupied Rm
	2020					Amount			
REVENUES									
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)	3677	\$ 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%		
Total Revenues	\$2,183,837	\$2,277,449	\$1,959,520	\$2,470,273	\$2,528,509	\$2,788,838	100.0%		
LESS DEPARTMENTAL EXPENSES									
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%		
Total Departmental Expenses	\$112,822	\$90,637	\$66,622	\$125,121	\$ 101,449	\$418,659	15.0%		
Total Departmental Income	\$2,071,015	\$2,186,812	\$1,892,899	\$2,345,152	\$2,427,060	\$2,370,179	85.0%		
UNDISTRIBUTED OPERATING AND FIXED EXPENSES									
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%		
Total Undistributed Expenses	\$1,314,782	\$1,482,794	\$1,215,732	\$1,578,903	\$1,631,729	\$1,713,200	61.4%		
Income Before Fixed Costs	\$756,234	\$704,018	\$677,167	\$766,249	\$795,331	\$656,979	23.6%		
FIXED EXPENSES									
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%		
Total Fixed Expenses	\$48,254	\$50,780	\$50,780	\$68,380	\$72,626	\$181,554	6.5%		
Net Operating Income	\$707,979	\$653,238	\$626,387	\$697,869	\$722,705	\$475,425	17.0%		
DIRECT CAPITALIZATION									
Representative Year NOI									
						\$475,425			
						Overall Rate	Effective	Capitalization	
						10.00%	Tax Rate	Rate	
						(+)	1.19%	(=)	
							TY 2024	11.19%	
Divided by a Loaded Capitalization Rate of						\$4,248,699			
Less: Contributory Value of Personality - 34 rooms (Assessed)						\$136,000			
Indicated Market Value Of Subject						\$4,112,699			
						\$4,112,700			
						\$7,221,500			
						\$7,221,500			
						\$7,221,500			

**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.

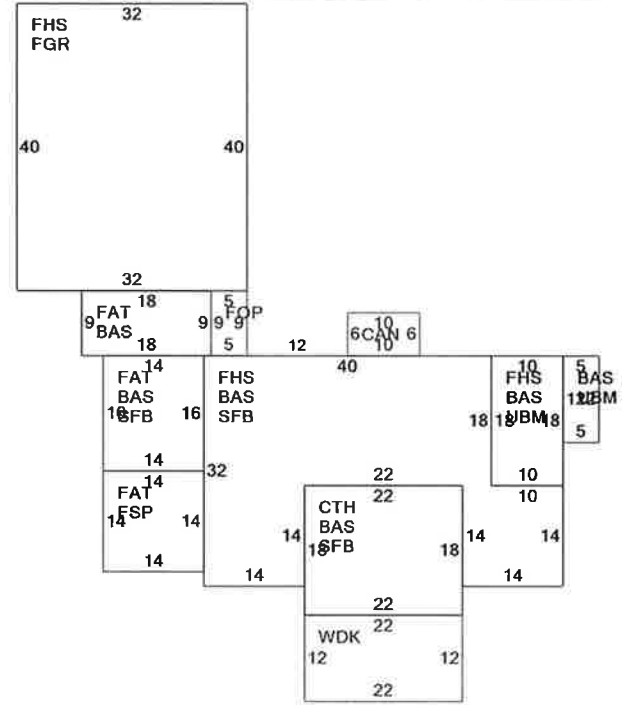
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				<div>1501</div> <div>LACONIA, NH</div> <div>VISION</div>									
ZAYKA NICHOLAS REV TRUST		4	Rolling	5	Well	1	Paved	2	Light	Description	Code	Appraised	Assessed										
ZAYKA NICHOLAS & WENDLER KELL										RESIDNTL	1013	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						ZONE 2		SPOD															
OWNOCC N						ZONE 2 %		0															
REVIEW						WARD		WARD 6															
ZONE 1 SFR																							
ZONE 1 % 100																							
GIS ID 169-270-11						Assoc Pid#																	
										Total		3,136,800		3,136,800									
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
ZAYKA NICHOLAS REV TRUST		3579	0770	07-28-2023		U		I		0		38		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
ZAYKA NICHOLAS & CAROLYN A		1866	0080	04-03-2003		U		I		999,000		1		2024	1013	776,900	2023	1013	722,100	2022	1013	644,600	
MARTEL ARNOLD JR & SANDRA		1789	0817	09-13-2002		U		I		680,000		1			1013	2,357,300		1013	2,149,000		1013	2,005,800	
MRTEL ARNOLD		1678	0197	08-27-2001		U		I		0		1			1013	2,600		1013	2,600		1013	2,600	
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		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																							
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	Comments															
90-03	03-11-2003	07	NEW HOME	250,000	03-05-2004	100	11-04-2003																
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			
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			

CONDO DATA			
Parcel Id	C	Owne	0.0
		B	S
Adjust Type	Code	Description	Factor%
Condo Fir			
Condo Unit			
COST / MARKET VALUATION			
Building Value New		882,962	
Year Built		2003	
Effective Year Built		2011	
Depreciation Code		AV	
Remodel Rating			
Year Remodeled			
Depreciation %		13	
Functional Obsol		0	
External Obsol		0	
Trend Factor		1.000	
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
UBRM	Basement Unfinished	0	240	48	32.52	7,804
Ttl Gross Liv / Lease Area		3,536	9,501	5,245		852,759



[illegible]

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									
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									
<div> <div>CONDO DATA</div> <div> <div>Parcel Id</div> <div></div> <div>C</div> <div>Owne</div> <div>0.0</div> </div> <div> <div></div> <div>B</div> <div>S</div> </div> <div> <div>Adjust Type</div> <div>Code</div> <div>Description</div> <div>Factor%</div> </div> <div> <div>Condo Flr</div> <div></div> <div></div> </div> <div> <div>Condo Unit</div> <div></div> <div></div> </div> </div>											
COST / MARKET VALUATION											
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 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					
WDK	Deck, Wood	0	264	26	16.01	4,227					
Ttl Gross Liv / Lease Area											

RECEIVED

FEB 27 2025

ASSESSOR'S OFFICE
LACONIA, NH

000015 ✓

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 TrusteeMailing Address(es): P.O. Box 756 Bolton, MA 01740-0756Telephone 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 03246Telephone 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>
------------------------	-----------------------	--------------------------------	--------------	-------------------

See Fair Market Value Appraisal 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 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

Philip A. Brouillard Esq
(Representative's Signature)

Philip A. Brouillard
16 Academy Street
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:

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			<div>RECEIVED</div> <div>DEC 19 2024</div>		
			Prior Years Due		
			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			
Total	13.63	Net Value	3,136,800	Amount to Pay	\$22,768.00

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	Amount to Pay		\$22,768.00

July Tax Balance
Net December Tax \$22,768.00

Address Changes:

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

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.

25 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):

- 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
- 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
- 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.

- 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:

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

Date: 2/28/25

X 
(Representative's Signature)

Digitally signed by Madeline
Blackburn
Date: 2025.02.28 12:09:50 -05'00'

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: _____

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 06-16-2025 9:57:45 A

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION				
NEW HAMPSHIRE BALL BEARINGS I		1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised	Assessed					
155 LEXINGTON DR				2	Public Water					INDUSTR.	4000	5,551,800	5,551,800					
LACONIA NH 03246											IND LAND	4000	599,400			599,400		
											INDUSTR.	4000	367,000	367,000				
		SUPPLEMENTAL DATA																
		Alt Prcd ID 181 324 3A				ZONE 2												
		OWNOCC N				ZONE 2 %												
		REVIEW				WARD WARD 1												
		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 BEARIN		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	4,113,300
EXEMPTIONS				OTHER ASSESSMENTS														
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int		This signature acknowledges a visit by a Data Collector or Assessor						
Total				0.00														
ASSESSING NEIGHBORHOOD																		
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code										
0001				C														
NOTES																		
N.H. BALL BEARING/ASTRO																		
FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF																		
SHOP=HEATED WAITING ROOM 1N=ESMENT TO TEL&PSNH																		
50X50 EASEMENT RELAYSTATN																		
BUILDING PERMIT RECORD																		
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	538,600		
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.400		0	60,800		
Total Card Land Units 15.47 AC																Parcel Total Land Area: 15.47	Total Land Value 599,400	

State Use 4000
Print Date 06-16-2025 9:57:46 A



State Use 4000
Print Date 06-16-2025 9:57:46 A

State Use 4000
Print Date 06-16-2025 9:57:47 A

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
1110, APT 4-B UNIT (2 items)																
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
1120, APT OVER 8 CG (2 items)																
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
1300, LAND-R MDL-00 (4 items)																
1300, LAND-R MDL-00		1.92	10	489//20//1///	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
3250, STORE/SHOP MDL-94 (1 item)																
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
3260, REST/CLUBS (1 item)																
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
3320, AUTO REPR (1 item)																
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
4000, FACTORY MDL-96 (1 item)																
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
905R, CHARITY MDL-01 (1 item)																
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/ /

Bldg # 1

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 VISION										
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed											
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	5,551,800	5,551,800											
LACONIA NH 03246		SUPPLEMENTAL DATA				IND LAND	4000	599,400	599,400											
		Alt Prcd ID 181 324 3A OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1														
		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	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																				
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code												
0001				C																
NOTES																				
N.H. BALL BEARING/ASTRO																				
FWW 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	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

Property Location 155 LEXINGTON DR
Vision ID 5694 Account # 4309

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

Bldg Name
Sec # 1 of 1

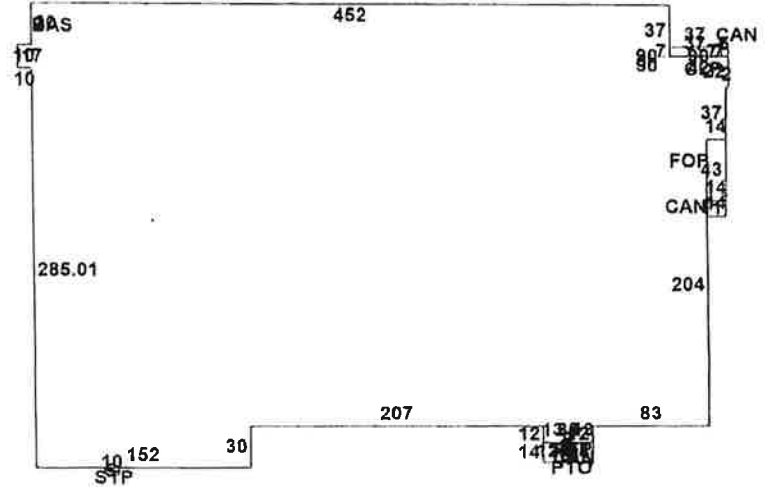
Card # 1 of 2

State Use 4000
Print Date 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			
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				
% Corn Wall	0.00				
1st Floor Use:	4000				

MIXED USE		
Code	Description	Percentage
4000	FACTORY MDL-96	100
		0
		0
COST / MARKET VALUATION		
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
(4,435 sf)



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Good	Grade	Appr. Value
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/DOLUBLE 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
Tot Gross Liv / Lease Area		148,787	150,377	149,074		7,726,804



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 VISION								
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									
		SUPPLEMENTAL DATA										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												APPRAISED VALUE SUMMARY										
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code														
0001				C																		
NOTES												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										
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		

Print Date 12/12/2024 12:21:59

[illegible]

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 VISION								
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed									
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	3,343,400	3,343,400									
LACONIA NH 03246		SUPPLEMENTAL DATA				IND LAND	4000	574,600	574,600									
		Alt Prcl ID 181 324 3A OWNOCC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3				ZONE 2 ZONE 2 % WARD WARD 1		INDUSTR.	4000	367,000	367,000							
						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)										
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	2022	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900		
NEW HAMPSHIRE BALL BEARIN		0496 0392	12-22-1967	U	I	0		2023	4000	574,600		4000	554,000		4000	513,000		
KEEWAYDIN SHORES INC		0	12-22-1967			0			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			0.00															
ASSESSING NEIGHBORHOOD																		
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code											
0001			C															
NOTES																		
N.H. BALL BEARING/ASTRO																		
FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF																		
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		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	1.24	1.00000	5	1.00	INDG	1.400			0	513,800		
1	4000	FACTORY MDL-	IP			8.680 AC	5,000.00	1.00000	0	1.00	INDG	1.400			0	60,800		
Total Card Land Units						15.47 AC	Parcel Total Land Area: 15.47						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

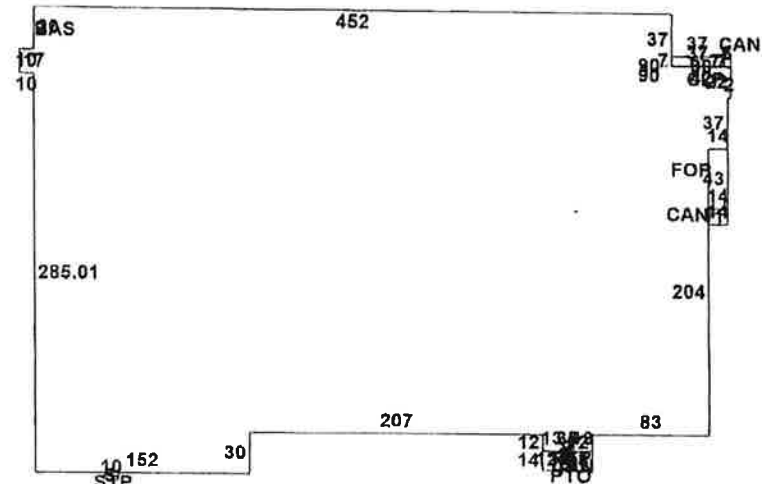
State Use 4000
Print Date 2/12/2025 9:22:24 AM

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				

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

COST / MARKET VALUATION	
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	

BAS
BAS
(4,435 sf)
(4,435 sf)



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 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	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	Patio	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

Account # 4309

Bldg # 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		1	Level	3	Public Sewer	1	Paved	5	Heavy	Description	Code	Appraised	Assessed				
155 LEXINGTON DR LACONIA NH 03246				2	Public Water					INDUSTR.	4000	3,343,400	3,343,400				
										IND LAND	4000	574,600	574,600				
										INDUSTR.	4000	367,000	367,000				
		SUPPLEMENTAL DATA															
		Alt Prol ID 181 324 3A OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1								VISION			
		REVIEW ZONE 1 IP ZONE 1 % 100				Assoc Pid#											
		GIS ID 376-324-3								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	
								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
									APPAISED VALUE SUMMARY								
Total																	
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	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												
0001		C															
NOTES					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.	Nhbd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
Total Card Land Units													Parcel Total Land Area:		Total Land Value		574,600

Print Date 2/12/2025 9:22:24 AM

Ttl Gross Liv / Lease Area

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 VISION									
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed										
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	3,209,500	3,209,500										
LACONIA NH 03246		SUPPLEMENTAL DATA				IND LAND	4000	574,600	574,600										
		Alt Prcl ID 181 324 3A OWNOCC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3				ZONE 2 ZONE 2 % WARD WARD 1		INDUSTR. 4000 329,200 329,200											
						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)											
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	2022	4000	3,209,500	2021	4000	2,984,900	2020	4000	2,984,900		
NEW HAMPSHIRE BALL BEARIN		0496	0392	12-22-1967	U	I	0			4000	574,600		4000	554,000		4000	513,000		
KEEWAYDIN SHORES INC		0		12-22-1967			0			4000	329,200		4000	329,200		4000	329,200		
		Total							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			0.00																
ASSESSING NEIGHBORHOOD										APPAISED VALUE SUMMARY									
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						
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

State Use 4000
Print Date 2/12/2025 9:22:14 AM

BAS
BOS
BAS
PT 3304 sf)
(4,435 sf)

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

Vision ID **5694**

Map ID 376/ 324/ 3/ 1

Bldg Name

Card # 2 of 2

State Use 4000

Print Date 2/12/2025 9:22:15 AM

[illegible]

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

[illegible]

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 VISION							
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed								
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	2,984,900	2,984,900								
LACONIA NH 03246		SUPPLEMENTAL DATA				IND LAND	4000	554,000	554,000								
		Alt Prcl ID 181 324 3A OWNOCC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3				ZONE 2 ZONE 2 % WARD WARD 3 Assoc Pid#		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)									
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	2021	4000	2,984,900	2020	4000	2,984,900	2019	4000	2,984,900	
NEW HAMPSHIRE BALL BEARIN		0496 0392	12-22-1967	U	I	0			4000	554,000		4000	513,000		4000	513,000	
KEEWAYDIN SHORES INC		0	12-22-1967			0			4000	329,200		4000	329,200		4000	329,200	
		Total						3,868,100		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		0.00													
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																	
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																	

Property Location 155 LEXINGTON DR
Vision ID 5694 Account # 4309

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

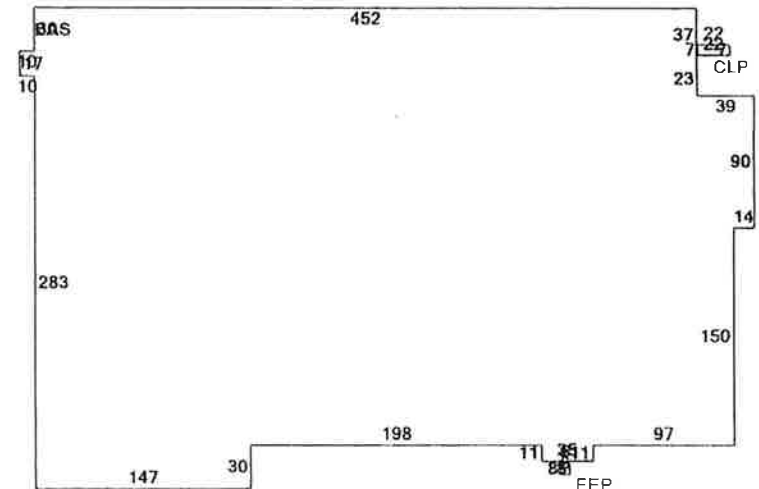
Bldg Name
Sec # 1 of 1

Card # 1 of 2

State Use 4000
Print Date 2/12/2025 9:21:42 AM

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				

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 Bld	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



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 9:21:42 AM

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION							
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									
												IND LAND		4000	554,000	554,000									
												INDUSTR.		4000	329,200	329,200									
				SUPPLEMENTAL DATA																					
				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						3,868,100	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																									
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 Ric	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/ /
 Bldg # 1

Bldg Name
 Sec # 1 of 1

Card # 2 of 2

State Use 4000
 Print Date 2/12/2025 9:21:43 AM

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																								
<div> <div>MIXED USE</div> <table border="1"> <thead> <tr> <th>Code</th> <th>Description</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div>						Code	Description	Percentage																	
Code	Description	Percentage																							
<div> <div>COST / MARKET VALUATION</div> <table border="1"> <tbody> <tr><td>RCN</td></tr> <tr><td>Year Built</td></tr> <tr><td>Effective Year Built</td></tr> <tr><td>Depreciation Code</td></tr> <tr><td>Remodel Rating</td></tr> <tr><td>Year Remodeled</td></tr> <tr><td>Depreciation %</td></tr> <tr><td>Functional Obsol</td></tr> <tr><td>External Obsol</td></tr> <tr><td>Trend Factor</td></tr> <tr><td>Condition</td></tr> <tr><td>Condition %</td></tr> <tr><td>Percent Good</td></tr> <tr><td>RCNLD</td></tr> <tr><td>Dep % Ovr</td></tr> <tr><td>Dep Ovr Comment</td></tr> <tr><td>Misc Imp Ovr</td></tr> <tr><td>Misc Imp Ovr Comment</td></tr> <tr><td>Cost to Cure Ovr</td></tr> <tr><td>Cost to Cure Ovr Comment</td></tr> </tbody> </table> </div>						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
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 Bt	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														
BUILDING SUB-AREA SUMMARY SECTION																									
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value																			
Ttl Gross Liv / Lease Area																									

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 9:21:30 AM

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION										
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer 2 Public Water	1 Paved	5 Heavy	Description	Code	Appraised	Assessed											
155 LEXINGTON DR LACONIA NH 03246		SUPPLEMENTAL DATA Alt Prcl ID 181 324 3A OWNOCC 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											
						IND LAND	4000	513,000	513,000											
						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				This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int												
Total			0.00																	
ASSESSING NEIGHBORHOOD																				
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code												
0001				C																
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	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	1.250		0	1.55	458,700			
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.250		0	6,250	54,300			
Total Card Land Units						15.47	AC	Parcel Total Land Area: 15.47						Total Land Value						513,000

Property Location 155 LEXINGTON DR
Vision ID 5694 Account # 4309

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

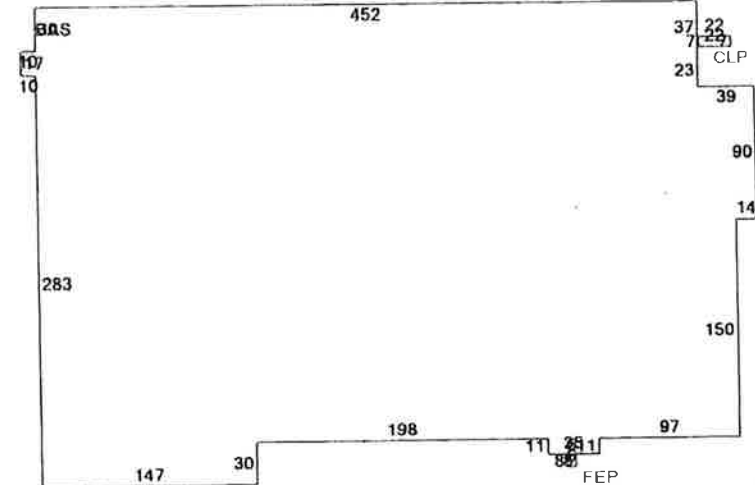
Bldg Name
Sec # 1 of 1

Card # 1 of 2

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

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				

BAS
BAS
93,304 sf
(4,435 sf)



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	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 VISION							
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer 2 Public Water	1 Paved	5 Heavy	Description	Code	Appraised	Assessed								
155 LEXINGTON DR LACONIA NH 03246		SUPPLEMENTAL DATA Alt Prcl ID 181 324 3A OWNOCC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 376-324-3				INDUSTR.	4000	2,984,900	2,984,900								
						IND LAND	4000	513,000	513,000								
						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)									
								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
									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								
Total																	
ASSESSING NEIGHBORHOOD																	
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code													
0001		C															
NOTES																	
BUILDING PERMIT RECORD																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result			
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
Total Card Land Units																513,000	
Parcel Total Land Area:																	

State Use 4000
Print Date 2/12/2025 9:21:32 AM

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 ft², the Office Space at 26,720 ft², and the total square footage of the main building plus all out buildings at 152,720 ft². 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.

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		
5034936 DTD OF 5036000			Gross Tax	\$88,843.00	
			July Tax	\$29,802.00	
			December Tax	\$59,041.00	
			Less: Veteran Credit		
			Pre-payments		
			Net December Tax	\$59,041.00	
			July Tax Balance		
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			
Total	13.63	Net Value	6,518,200	Amount to Pay	\$59,041.00

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 78:2
 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 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
376/324/3	155 LEXINGTON DR	2024	4309	455609	1/10/2025
8% APR Interest Charged After:		1/10/2025	Amount to Pay		\$59,041.00
			July Tax Balance		
			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

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

[illegible]A black and white photograph showing a building with a car parked in front. The image is dark and grainy. A date stamp "06/14/2013" is visible in the bottom right corner. The image is framed by a thick black border.

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

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT						1501 LACONIA, NH VISION					
NEW HAMPSHIRE BALL BEARINGS I		1 Level	3 Public Sewer	1 Paved	5 Heavy	Description	Code	Appraised	Assessed								
155 LEXINGTON DR			2 Public Water			INDUSTR.	4000	5,551,800	5,551,800								
LACONIA NH 03246		SUPPLEMENTAL DATA				IND LAND	4000	599,400	599,400								
		Alt Prol 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	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		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																	
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code													
0001		C															
NOTES																	
N.H. BALL BEARING/ASTRO																	
FHW MAIN HEAT CENTRAL + HEAT PUMPS ROOF																	
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	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	538,600	
1	4000	FACTORY MDL-	IP			8.680	AC	5,000.00	1.00000	0	1.00	INDG	1.400		0	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

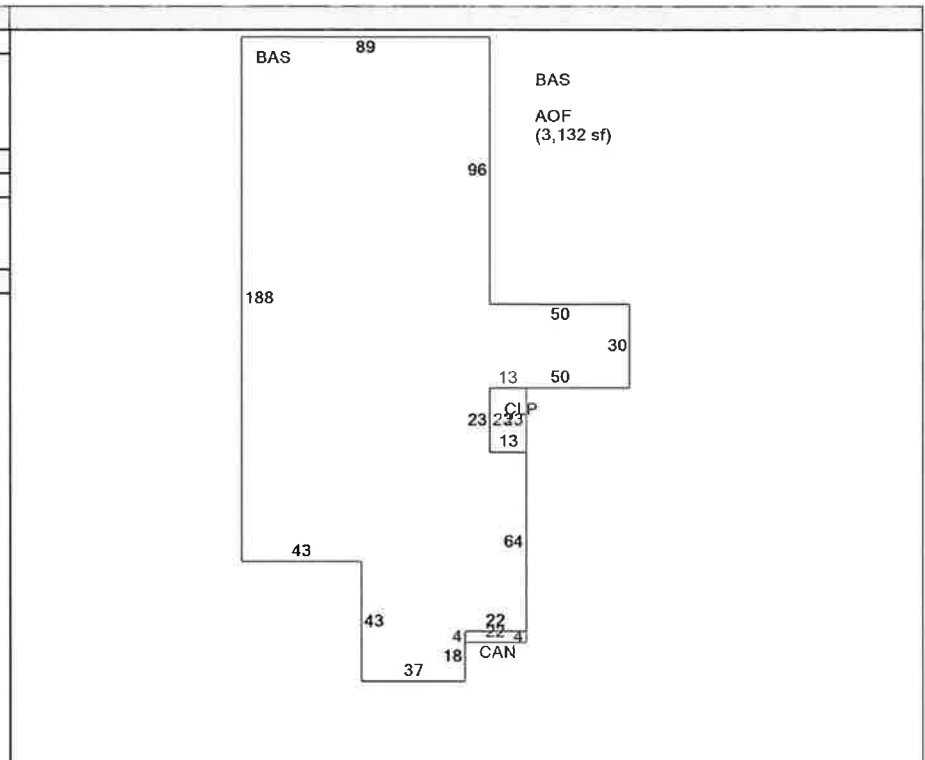
It is recommended that the individual value(s) of these two parcels of \$499,300 and \$941,600 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT											
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA NH 03246		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised		Assessed		1501 LACONIA, NH VISION					
										INDUSTR.	4000	806,600		806,600							
										IND LAND	4000	124,800		124,800							
										INDUSTR.	4000	10,200		10,200							
SUPPLEMENTAL DATA																					
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				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)							
KEBARON REALTY LLC ALTMAN ELIZABETH V BARON LACONIA IND DEV CORP				2150	0699	03-16-2005	U	I	600,000		1B	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
				0605	0483	04-19-1973	U	I	0		2024	4000	806,600	2023	4000	489,900	2022	4000	474,600		
									0			4000	124,800		4000	113,700		4000	113,700		
									0			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		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				C																	
NOTES																					
BARON MACHINE CO 62% BUILT 1980 38% BUILT 1967 37X43 OFC ADD 1997										F: SLAB I: TYPICAL FFL 100 OFC 15 0 G ELECT: 03-TYPICAL											
										APPAISED 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											
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						
2010-00390	11-19-2010	35	C-RENOVATE	40,000	06-02-2011	100				06-02-2011	DD			15	PERMIT VISIT						
232-97	07-23-1997	09	NEW ADD	170,000	01-21-1998	100				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				

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

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 \$ _____

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

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/28/2025

X
(Signature)

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

Date: **2/28/2025**

X _____
(Representative's Signature)

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
taxcollector@laconianh.gov

City of Laconia
Real Estate Tax Bill

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

1200

2024 2nd Half Tax Bill

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 87% 124,800			July Tax \$4,269.00					
County Tax Rate 0.960			Building Value 38% 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					
Total 13.63		Net Value		941,600		Amount to Pay		\$8,565.00			

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	
383/325/1							40 PRIMROSE DR S		2024	105	455703	1/10/2025	
8% APR Interest Charged After:									1/10/2025		Amount to Pay		\$8,565.00
										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		<div>GL 2400</div>			
City Tax Rate	2.895	Land Value	113,700			Gross Tax	\$4,269.00
County Tax Rate	0.490	Building Value	500,100			July Tax	\$4,269.00
Local School Rate	2.970	Total Value	613,800			- Less: Veteran Credit	
State Ed. Rate	0.600	- Exemptions				Prepayments	
			Net July Tax	\$4,269.00			
Total	6.96	Net Value:	613,800	Amount to Pay	\$4,269.00		

GL 2400

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

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
383/325/1	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

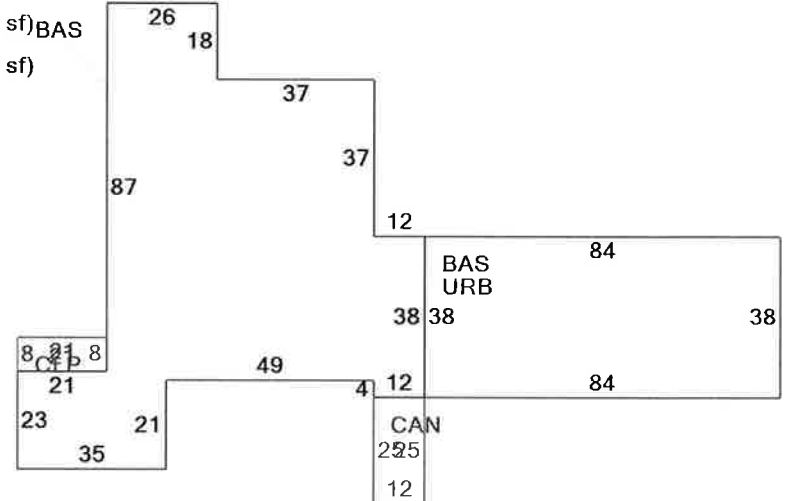
Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION				
BARON KIM REV TRUST OF 1995 BARON KIM TRUSTEE 667 GILFORD AV GILFORD NH 03249		1 Level		1 All Public		1 Paved		5 Heavy		Description	Code	Appraised	Assessed					
										INDUSTR.	4000	411,400	411,400					
										IND LAND	4000	80,000	80,000					
										INDUSTR.	4000	7,900	7,900					
		SUPPLEMENTAL DATA																
		Alt Prcl ID 181 325 6 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1												
		REVIEW ZONE 1 IP ZONE 1 % 100																
		GIS ID 383-325-2				Assoc Pid#												
		Total										499,300		499,300				
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)						
BARON KIM REV TRUST OF 1995 BARON KIM PASCH ENTERPRISES		2480 0861		03-21-2008		U I		4,000		44		Year	Code	Assessed	Year	Code	Assessed	
		1122 0297		12-29-1989		Q I		285,000		00		2024	4000	411,400	2023	4000	241,200	
		0		12-29-1989				0					4000	80,000		4000	73,000	
													4000	7,900		4000	7,900	
		Total										Total		499,300		Total 322,100		
												Total		337,400				
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description		Amount		Code	Description	Number	Amount	Comm Int								
		Total		0.00														
ASSESSING NEIGHBORHOOD												APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 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						
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												VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
257-96	09-04-1996	35	C-RENOVATE	25,000	12-10-1996	100						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.	Nbhd 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	77,900		
1	4000	FACTORY MDL-	IP			0.250 AC	5,000.00	1.00000	0	1.00	50	1.700			0	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				

URB
 FBM
 BAS 77 sf)
 AOF
 (3,184 sf)



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 APPEALED

Upon completion of this form return to:

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

RECEIVED

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.)

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 \$	

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: 2/28/2025

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: 2/28/2025

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
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	\$6,805.00
County Tax Rate	0.960	Building Value 40%	419,300	December Tax	\$2,240.00
Local School Rate	6.080	Total Value	499,300	- Less:Veteran Credit	\$4,565.00
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$4,565.00
				July Tax Balance	
Total	13.63	Net Value	499,300	Amount to Pay	\$4,565.00

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	455704	1/10/2025
8% APR Interest Charged After:		1/10/2025		Amount to Pay	\$4,565.00
				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		
City Tax Rate	2.895	Land Value	73,000	Gross Tax	\$2,240.00
County Tax Rate	0.490	Building Value	249,100	July Tax	\$2,240.00
Local School Rate	2.970	Total Value	322,100	- Less: Veteran Credit	
State Ed. Rate	0.600	- Exemptions		Prepayments	
				Net July Tax	\$2,240.00
Total	6.96	Net Value	322,100	Amount to Pay	\$2,240.00

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

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				\$2,240.00	
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

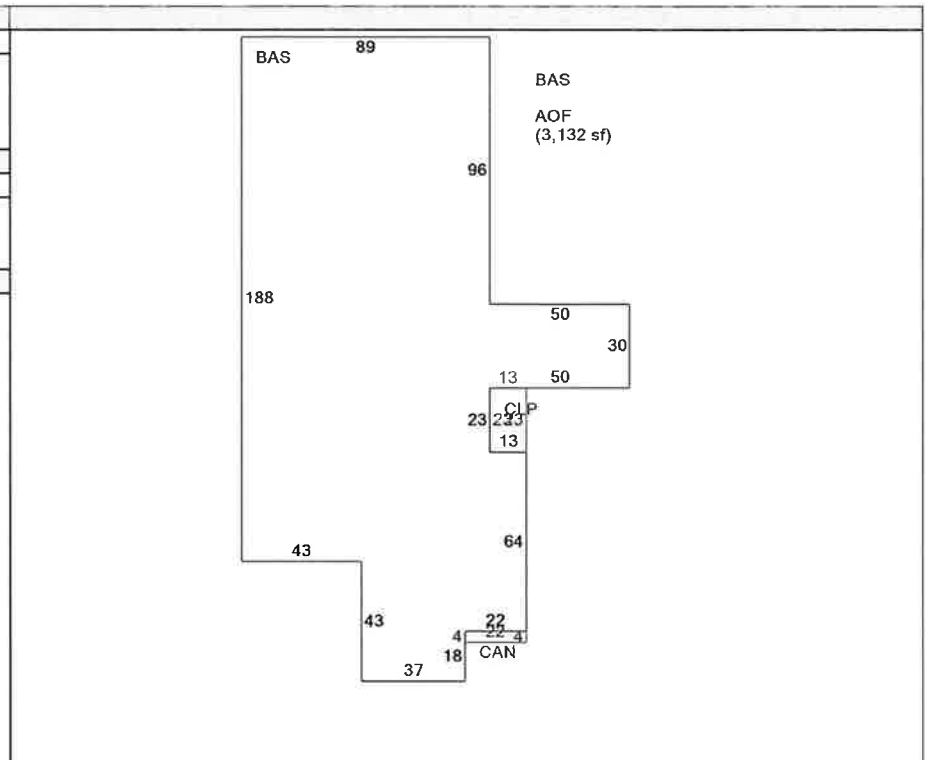
It is recommended that the individual value(s) of these two parcels of \$499,300 and \$941,600 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT													
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA NH 03246		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised		Assessed		1501 LACONIA, NH VISION							
										INDUSTR.	4000	806,600		806,600									
										IND LAND	4000	124,800		124,800									
										INDUSTR.	4000	10,200		10,200									
SUPPLEMENTAL DATA																							
Alt Prcl ID 181 325 4 OWNOCC N REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 383-325-1										ZONE 2 ZONE 2 % WARD WARD 1 Assoc Pid#													
										Total		941,600		941,600									
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)									
KEBARON REALTY LLC ALTMAN ELIZABETH V BARON LACONIA IND DEV CORP				2150	0699	03-16-2005	U	I	600,000		1B	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
				0605	0483	04-19-1973	U	I	0		2024	4000	806,600	2023	4000	489,900	2022	4000	474,600				
				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		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						C																	
NOTES																							
BARON MACHINE CO 62% BUILT 1980 38% BUILT 1967 37X43 OFC ADD 1997										F: SLAB I: TYPICAL FFL 100 OFC 15 0 G ELECT: 03-TYPICAL													
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								
2010-00390	11-19-2010	35	C-RENOVATE	40,000	06-02-2011	100				06-02-2011	DD			15	PERMIT VISIT								
232-97	07-23-1997	09	NEW ADD	170,000	01-21-1998	100				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				

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

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 \$	

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

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

X _____
(Signature)

X _____
(Signature)

X _____
(Representative's Signature)

Signature of the Board of Assessors: _____

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

City of Laconia
Real Estate Tax Bill

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

1200

2024 2nd Half Tax Bill

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 87% 124,800			July Tax \$4,269.00					
County Tax Rate 0.960			Building Value 38% 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					
Total 13.63		Net Value		941,600		Amount to Pay		\$8,565.00			

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	
383/325/1							40 PRIMROSE DR S		2024	105	455703	1/10/2025	
8% APR Interest Charged After:									1/10/2025		Amount to Pay		\$8,565.00
										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		<div>GL 2400</div>	
City Tax Rate	2.895	Land Value	113,700		
County Tax Rate	0.490	Building Value	500,100		
Local School Rate	2.970	Total Value	613,800		
State Ed. Rate	0.600	- Exemptions			
Total		6.96	Net Value	613,800	Amount to Pay
					\$4,269.00
					\$4,269.00
					\$4,269.00
					\$4,269.00

GL 2400

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

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
383/325/1	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

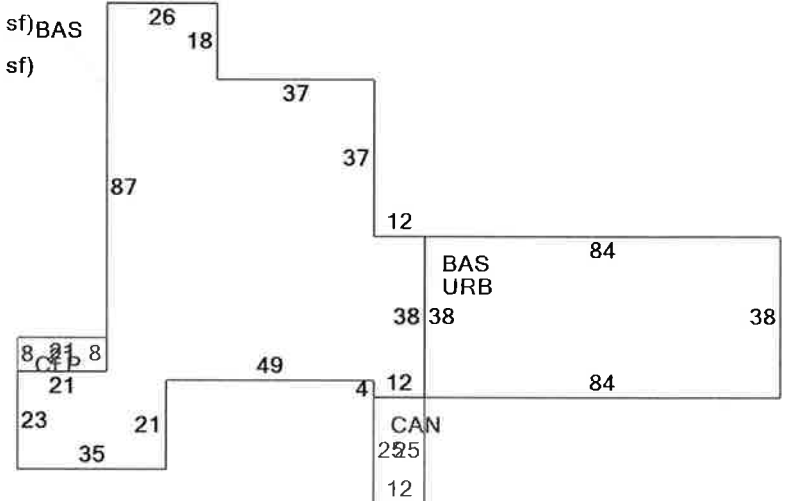
Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION				
BARON KIM REV TRUST OF 1995 BARON KIM TRUSTEE 667 GILFORD AV GILFORD NH 03249		1 Level		1 All Public		1 Paved		5 Heavy		Description	Code	Appraised	Assessed					
										INDUSTR.	4000	411,400	411,400					
										IND LAND	4000	80,000	80,000					
										INDUSTR.	4000	7,900	7,900					
		SUPPLEMENTAL DATA																
		Alt Prcl ID 181 325 6 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 1												
		REVIEW ZONE 1 IP ZONE 1 % 100																
		GIS ID 383-325-2				Assoc Pid#												
		Total										499,300		499,300				
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)						
BARON KIM REV TRUST OF 1995 BARON KIM PASCH ENTERPRISES		2480 0861		03-21-2008		U I		4,000		44		Year	Code	Assessed	Year	Code	Assessed	
		1122 0297		12-29-1989		Q I		285,000		00		2024	4000	411,400	2023	4000	241,200	
		0		12-29-1989				0					4000	80,000		4000	73,000	
													4000	7,900		4000	7,900	
		Total										Total		499,300		Total 322,100		
												Total		337,400				
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description		Amount		Code	Description	Number	Amount	Comm Int								
		Total		0.00														
ASSESSING NEIGHBORHOOD												APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 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						
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												VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result	
257-96	09-04-1996	35	C-RENOVATE	25,000	12-10-1996	100						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.	Nbhd 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	77,900		
1	4000	FACTORY MDL-	IP			0.250 AC	5,000.00	1.00000	0	1.00	50	1.700			0	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				

URB
 FBM
 BAS 77 sf)
 AOF
 (3,184 sf)



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 APPEALED

Upon completion of this form return to:

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

RECEIVED

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.)

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 \$ _____

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: 2/28/2025

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: 2/28/2025

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
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	\$6,805.00
County Tax Rate	0.960	Building Value 40%	419,300	December Tax	\$2,240.00
Local School Rate	6.080	Total Value	499,300	- Less:Veteran Credit	\$4,565.00
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$4,565.00
				July Tax Balance	
Total	13.63	Net Value	499,300	Amount to Pay	\$4,565.00

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	455704	1/10/2025
8% APR Interest Charged After:		1/10/2025	Amount to Pay		\$4,565.00
			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	\$2,240.00
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	
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

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

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				\$2,240.00	
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.

State Use 1020
Print Date 06-16-2025 12:52:38

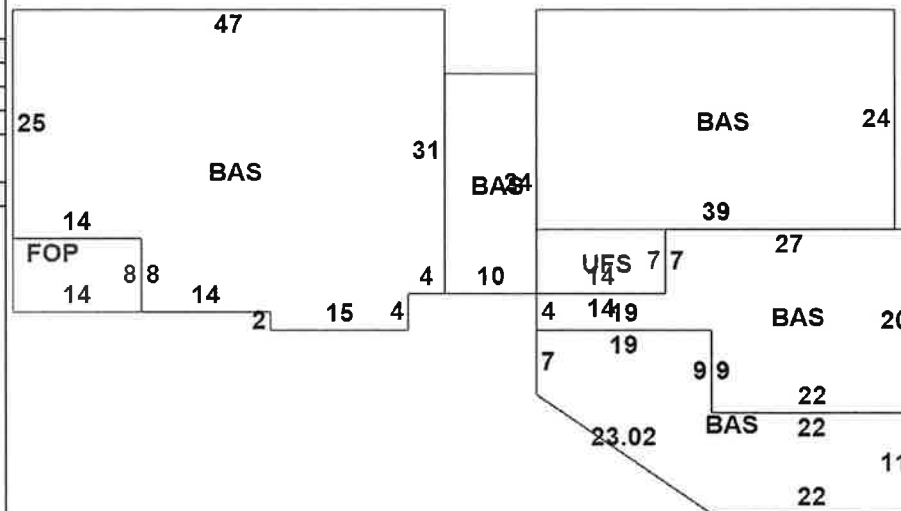
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	08	Good +20			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	11	Ceram Clay Til			
Interior 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			

CONDO DATA				
Parcel Id	1709	C 219	Owne	0.0
PAUGUS PARK RD B 1 S 1				
Adjust Type	Code	Description	Factor%	
Condo Flr	W	Waterfront	120	
Condo Unit	DET	DET	100	

COST / MARKET VALUATION	
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 Rcld	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



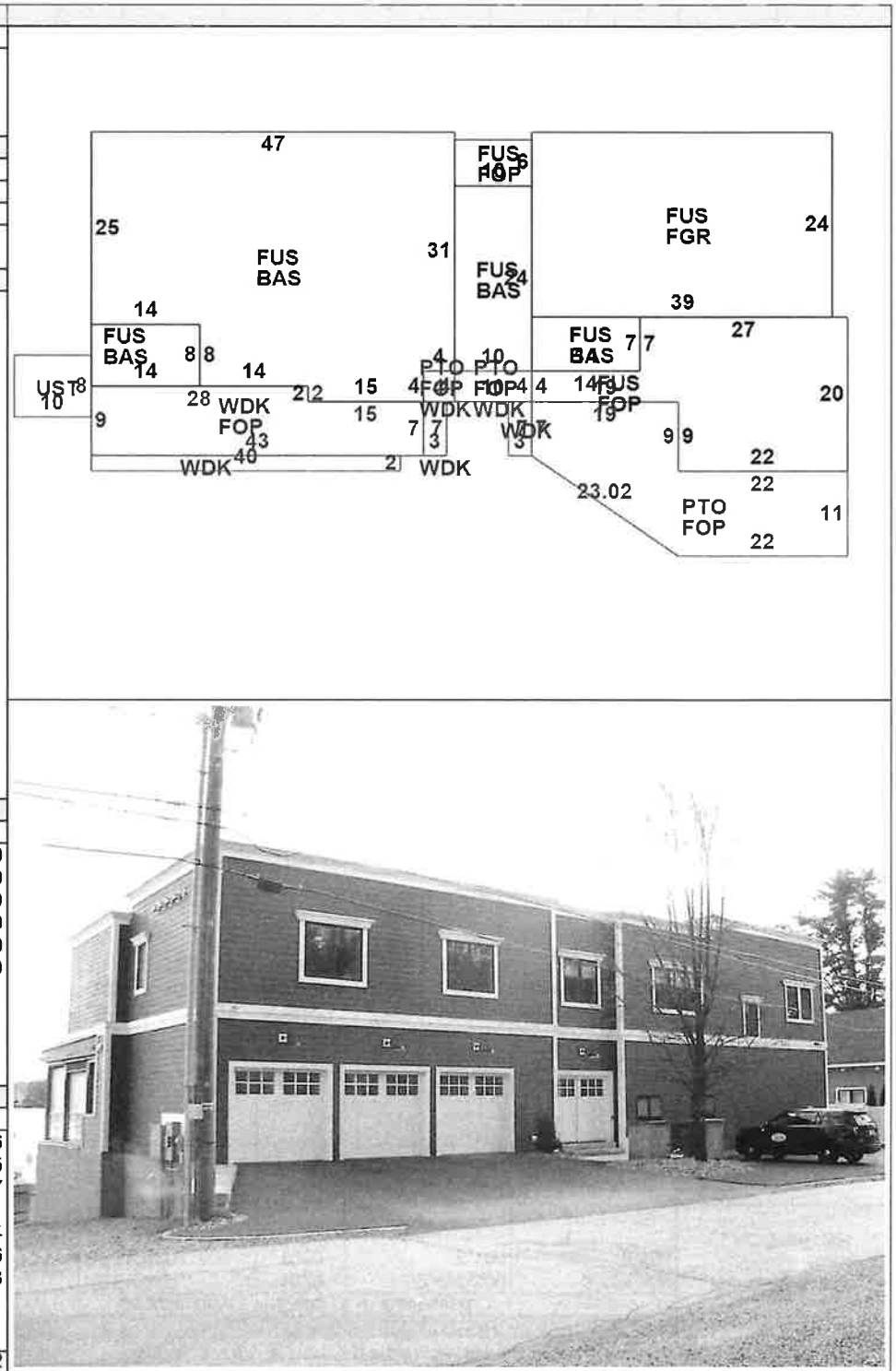
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						<div>1501</div> <div>LACONIA, NH</div> <div>VISION</div>									
EVERETT SCOTT A LIVING TRUST/T PO BOX 6720 LACONIA NH 03247		4 Rolling		3 Public Sewer		1 Paved		2 Light		Description	Code	Assessed	Assessed												
										RESIDNTL	1020	2,431,300	2,431,300												
										RESIDNTL	1020	8,100	8,100												
SUPPLEMENTAL DATA																									
Alt Prcl ID 11800 OWNOCC N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 300-178-12										ZONE 2 SPOD ZONE 2 % WARD WARD 6		Assoc Pid#													
Total										2,439,400		2,439,400													
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)											
EVERETT SCOTT A LIVING TRUST/TRUSTE		2890 0227		12-05-2013		U I				4,000		44		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed			
EVERETT SCOTT		2719 0270		08-01-2011		U I				550,000		11		2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200			
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	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				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

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:	3				
Xtra Fixtres	8				
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			

CONDO DATA			
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
COST / MARKET VALUATION			
Building Value New		2,449,044	
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 Rcld		2,400,100	
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
JTUB	JET TUB	B	1	3400.00	2015		98		0.00	3,300
KITH	X KITCHEN	B	1	5000.00	2015	A	98		0.00	14,700
GEN	GENERATOR	B	1	0.00		A	98		0.00	0
WDK	WOOD DECK	L	528	17.00		VG	90		0.00	8,100
SPR2	WET/CONCE	B	5,369	2.50	2007	A	98		0.00	13,200
SS	SECURITY SY	B		3500.00			98		0.00	0

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,911	1,911	1,911	382.28	730,546
FGR	Garage, Finished	0	936	374	152.75	142,975
FOP	Porch, Open, Finished	0	1,523	305	76.56	116,597
FUS	Upper Story, Finished	3,458	3,458	3,458	382.28	1,321,941
PTO	Patio	0	555	28	19.29	10,704
UST	Utility, Storage, Unfinished	0	80	20	95.57	7,646
WDK	Deck, Wood	0	535	54	38.59	20,643
Ttl Gross Liv / Lease Area		5,369	8,998	6,150		2,351,052



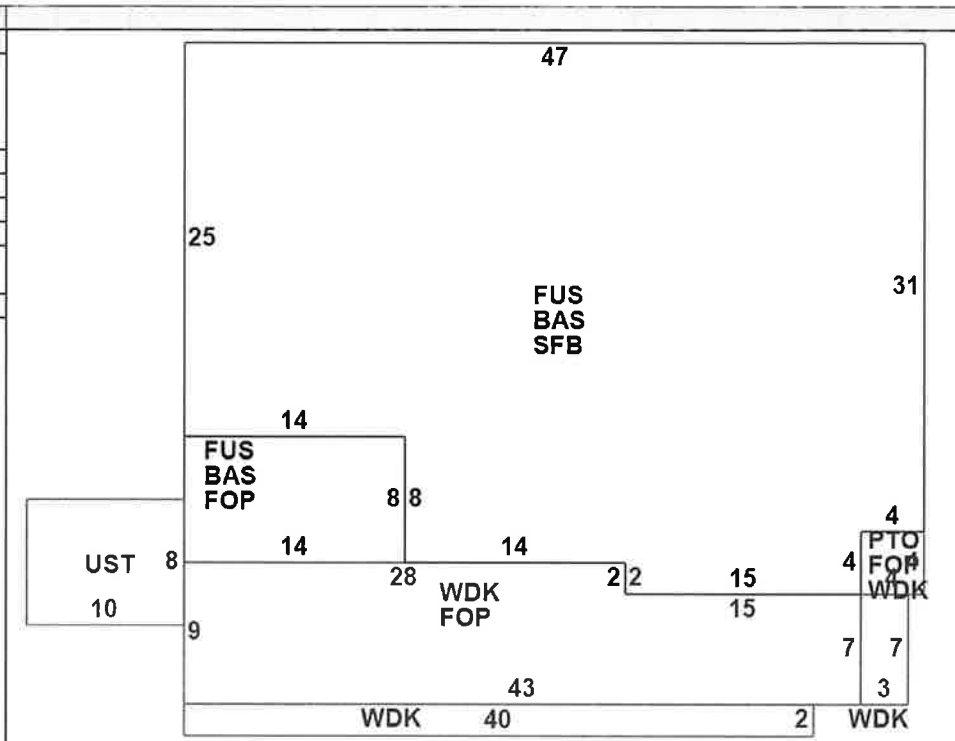
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT																		
EVERETT SCOTT A LIVING TRUST/T PO BOX 6720 LACONIA NH 03247		4	Rolling	3	Public Sewer	1	Paved	2	Light	Description	Code	Assessed	Assessed	1501 LACONIA, NH VISION														
										RESIDNTL	1020	1,808,900	1,808,900															
										RESIDNTL	1020	8,100	8,100															
		SUPPLEMENTAL DATA																										
		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														
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)														
EVERETT SCOTT A LIVING TRUST/TRUSTE EVERETT SCOTT MCQUADE JOHN P III GILBERT RICKIE &				2890	0227	12-05-2013	U	I	4,000	44	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed									
				2719	0270	08-01-2011	U	I	550,000	11	2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200									
				2382	0709	02-20-2007	U	I	150,000	40		1020	8,100		1020	9,100												
				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										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																												
246-250 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										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						

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			

CONDO DATA			
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
COST / MARKET VALUATION			
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 Rcnld		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	A VG	98.00		0	3,300
KITH	X KITCHEN	B	2	5000.00	2015		98.00		0	29,400
GEN	GENERATOR	B	1	0.00			98.00		0	0
WDK	WOOD DECK	L	528	17.00			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

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

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

X

(Representative's Signature) _____

2/28/25

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												
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	142,200		142,200							
												RES LAND		1013	1,490,500		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																				
				GIS ID 174-40-5				Assoc Pid#																
												Total		1,632,700		1,632,700								
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
CAREY JOHN MICHAEL REV TRUST- 2005 GORMAN JOHN W TRUST OF 1996 GORMAN JOHN W REV TRUST OF 1996 GORMAN JOHN W GORMAN PHILLIP A REV TRST 1985				2703	0511	04-25-2011		U	I	250,000		24	Year	Code	Assessed		Year	Code	Assessed V		Year	Code	Assessed	
				2601	0672	10-13-2009		U	I	4,000		44	2024	1013	142,200		2023	1013	138,300		2022	1013	112,800	
				2513	0668	08-18-2008		U	I	4,000		44		1013	1,490,500			1013	1,289,100			1013	1,054,800	
				2513	0664	08-18-2008		U	I	0		44												
				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								This signature acknowledges a visit by a Data Collector or Assessor								
Year	Code	Description		Amount		Code	Description		Number		Amount		Comm Int											
				Total		0.00										APPAISED VALUE SUMMARY								
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card)								142,200						
0001				B						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						
NOTES																								
BLA L66-86 9/18/09																								
FUNC=OUTSIDE ACC BMT																								
R-RAILROAD																								
AREA & FF PER TAX MAP																								
CITY SEWER EASEMENT																								
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							
9701963	12-11-1997	14	WET LANDS	0	03-27-1998	100		NOT START				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			

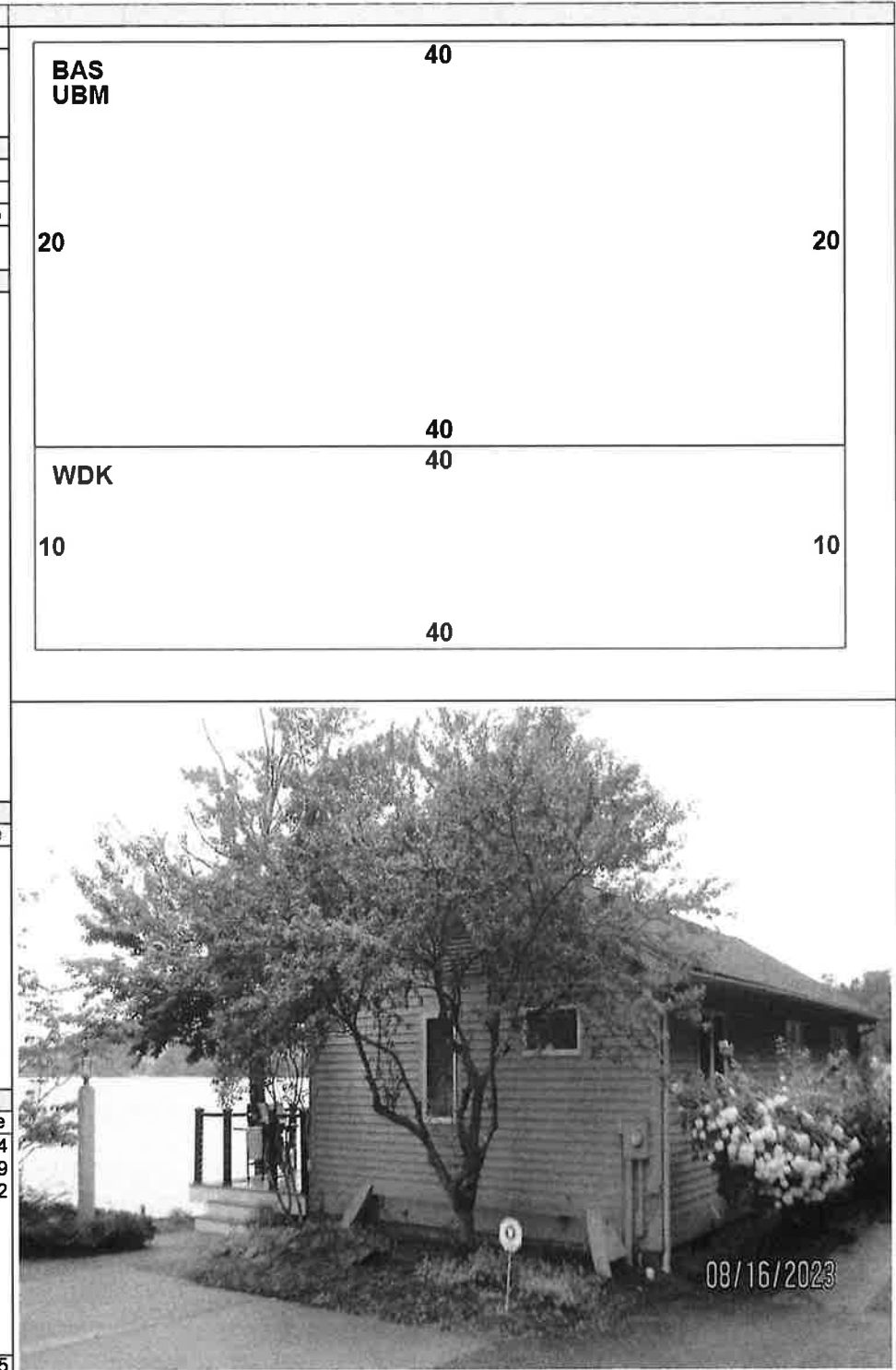
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	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
		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 %	
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	

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

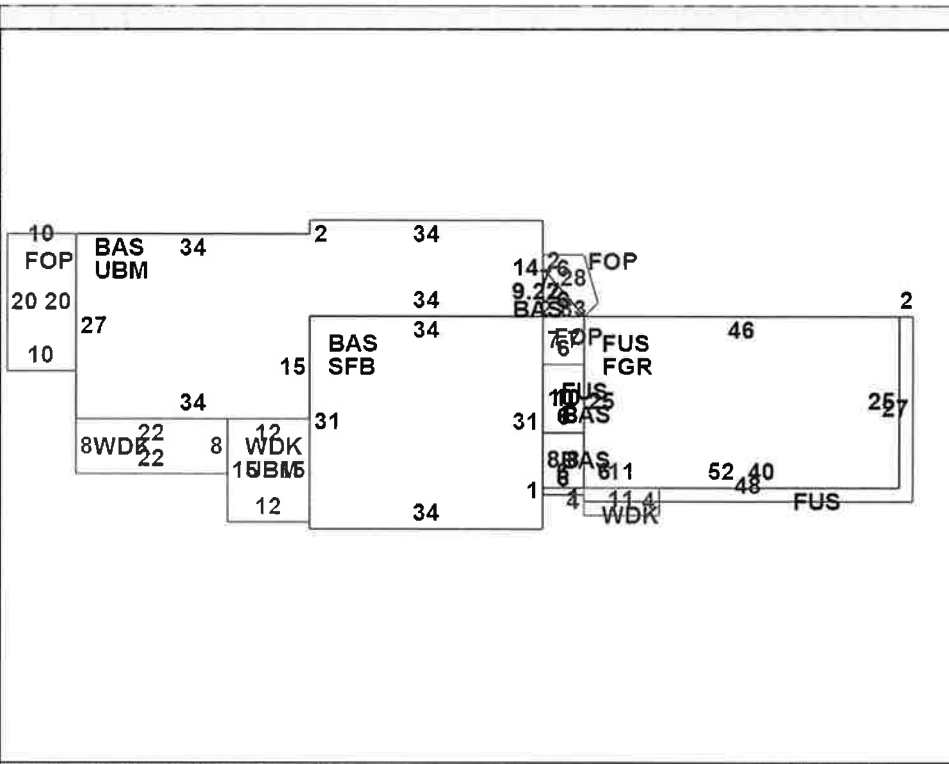
BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	800	800	800	173.55	138,844
UBM	Basement, Unfinished	0	800	160	34.71	27,769
WDK	Deck, Wood	0	400	40	17.36	6,942
Ttl Gross Liv / Lease Area		800	2,000	1,000		173,555



VISION

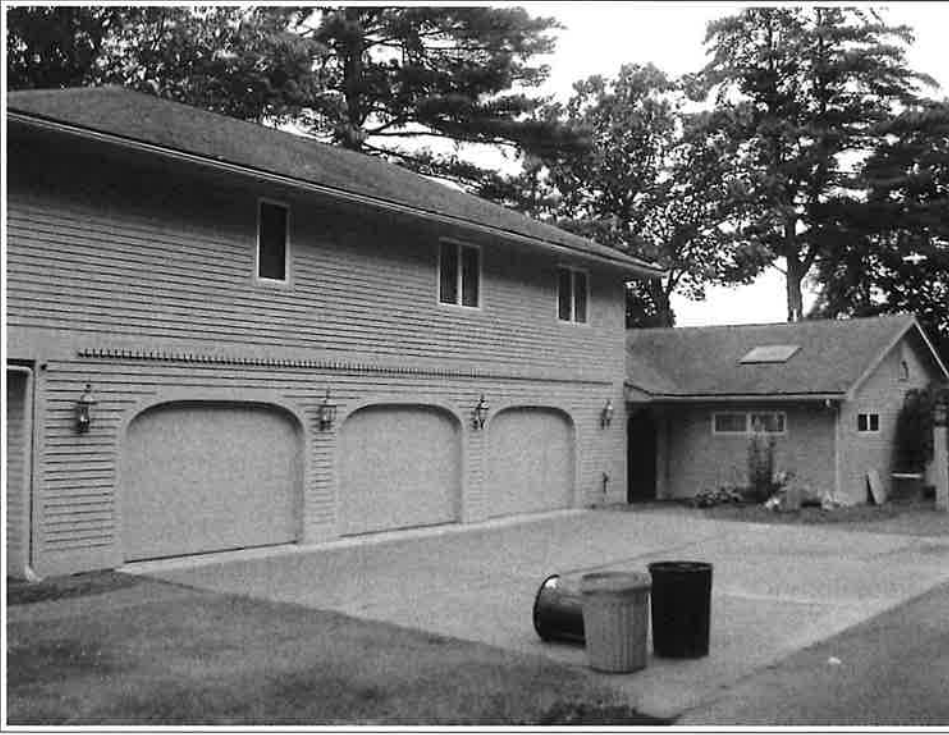
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	06	Good			
Stories:	1				
Occupancy	1				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
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			

CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description
CONDO DATA		
Parcel Id	C	Owne 0.0
Adjust Type	Code	Description Factor%
Condo Flr		
Condo Unit		
COST / MARKET VALUATION		
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	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 1025
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 170-40-4	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.

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#	<u>170-40-4</u>	Appeal Year Market Value \$	<u>1,911,094</u>
Town Parcel ID#	<u>170-40-5</u>	Appeal Year Market Value \$	<u>1,115,203</u>

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

(Signature)

(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 ft² 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 ft².

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 ft² 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 ft².

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 ft² 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 ft².

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 ft² renovated home built circa 1982. The house has 5 bedrooms and 3 bathrooms. There is also a 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 ft².

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 ft² 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 ft².

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 ft² 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 ft², 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											
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		1501 LACONIA, NH				
						2	Public Water					RESIDNTL	1013	142,200		142,200							
												RES LAND	1013	1,490,500		1,490,500							
				SUPPLEMENTAL DATA																			
				Alt Prcl ID		96 40 16		ZONE 2															
OWNOCC		N		ZONE 2 %																			
REVIEW				WARD		WARD 1																	
ZONE 1		CR																					
ZONE 1 %		100																					
GIS ID		174-40-5		Assoc Pid#																			
										Total		1,632,700		1,632,700									
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)							
CAREY JOHN MICHAEL REV TRUST- 2005 GORMAN JOHN W TRUST OF 1996 GORMAN JOHN W REV TRUST OF 1996 GORMAN JOHN W GORMAN PHILLIP A REV TRST 1985				2703	0511	04-25-2011		U	I	250,000		24	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed		
				2601	0672	10-13-2009		U	I	4,000		44	2024	1013	142,200	2023	1013	138,300	2022	1013	112,800		
				2513	0668	08-18-2008		U	I	4,000		44		1013	1,490,500		1013	1,289,100		1013	1,054,800		
				2513	0664	08-18-2008		U	I	0		44											
				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								This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description		Amount		Code	Description		Number	Amount										Comm Int			
Total				0.00										APPAISED VALUE SUMMARY									
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card)								142,200					
0001				B						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					
NOTES																							
BLA L66-86 9/18/09																							
FUNG=OUTSIDE ACC BMT																							
R-RAILROAD																							
AREA & FF PER TAX MAP																							
CITY SEWER EASEMENT																							
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				
9701963	12-11-1997	14	WET LANDS	0	03-27-1998	100		NOT START						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				

BAS

UBM

40

20

20

WDK

40

10

10

A black and white photograph of a small, weathered wooden house. A large, leafy tree stands in front of the house, partially obscuring it. To the left, a porch with a railing is visible. A date stamp '08/16/2023' is in the bottom right corner.

VISION

000012 *Fedex*

RECEIVED
FEB 19 1025
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 170-40-4	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.

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#	<u>170-40-4</u>	Appeal Year Market Value \$	<u>1,911,094</u>
Town Parcel ID#	<u>170-40-5</u>	Appeal Year Market Value \$	<u>1,115,203</u>

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

(Signature)

(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 ft² 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 ft².

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 ft² 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 ft².

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 ft² 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 ft².

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 ft² renovated home built circa 1982. The house has 5 bedrooms and 3 bathrooms. There is also a 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 ft².

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 ft² 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 ft².

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 ft² 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 ft², 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.

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 1

Bldg Name
Sec # 1 of 1

Card # 1 of 9

State Use 3130
Print Date 03-13-2025 11:07:41

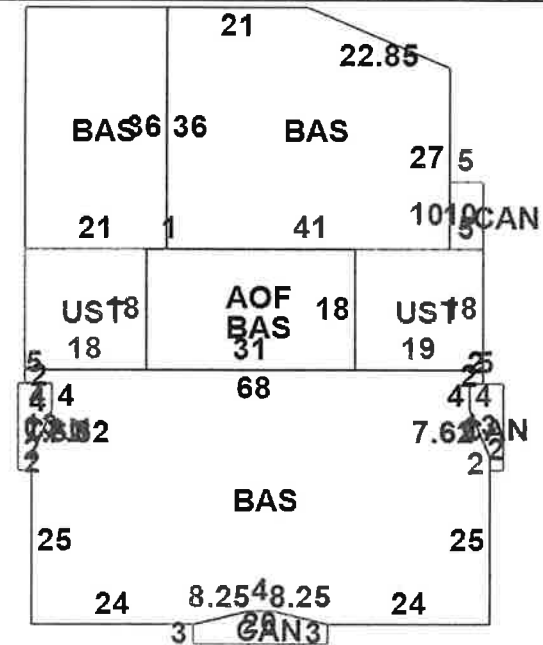
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION									
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level		1 All Public		1 Paved		4 Medium		Description	Code	Appraised	Assessed										
										COMMERC.	3130	1,358,900	1,358,900										
										COM LAND	3130	399,200	399,200										
										COMMERC.	3130	77,200	77,200										
		SUPPLEMENTAL DATA																					
		Alt Prcl ID 136 74 2 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 4																	
		REVIEW ZONE 1 UC ZONE 1 % 100																					
		GIS ID 441-74-23				Assoc Pid#																	
										Total				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	
												Total		1,835,300		Total		1,506,400		Total		1,509,400	
EXEMPTIONS				OTHER ASSESSMENTS								This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int															
Total				0.00																			
ASSESSING NEIGHBORHOOD												APPAISED VALUE SUMMARY											
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code															
0001				C		TIF																	
NOTES																							
BOULIA-GORRELL OWNED BY BENSON LUMBER, LONDONDERRY,NH ANGLE (SQRD)/STORE #17 2018: INTERIOR FINISHES & SIDING CARD2												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						
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.	Nbhd 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	613125 \$4 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			

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	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	04	Plywood Panel			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	14	Carpet			
Interior Floor 2	03	Concr-Finished			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	02	Heat Pump			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	1				
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				

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	32,959	2.50		F	25		0	20,600
PAV1	PAVING-ASPH	L	24,078	2.50		VG	90		0	54,200
FIXT	X FIXTURE	B	1	1000.00			62.00		0	600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	558	558	558	82.62	46,102
BAS	First Floor	5,247	5,247	5,247	82.62	433,507
CAN	Canopy	0	232	23	8.19	1,900
UST	Utility, Storage, Unfinished	0	666	167	20.72	13,798

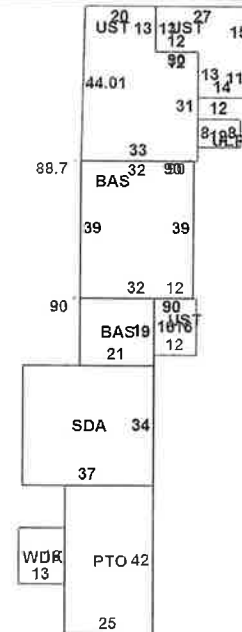
Ttl Gross Liv / Lease Area		5,805	6,703	5,995		495,307
----------------------------	--	-------	-------	-------	--	---------



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION									
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed										
						COMMERC.	3130	1,358,900	1,358,900										
						COM LAND	3130	399,200	399,200										
		SUPPLEMENTAL DATA				COMMERC.	3130	77,200	77,200										
		Alt Prcd ID 136 74 2 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23				ZONE 2 ZONE 2 % WARD WARD 4 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				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Code	Description	Amount	Code	Description	Number	Amount									Comm Int			
									APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 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										
Total			0.00																
ASSESSING NEIGHBORHOOD																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code											
0001				C		TIF													
NOTES																			
KITCHEN SALES & OFFICES																			
VINYL PLANK																			
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	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0	0		
Total Card Land Units						0.00	AC	Parcel Total Land Area: 4.00						Total Land Value 399,200					

[illegible][illegible]

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



State Use 3130
Print Date 03-13-2025 11:07:42

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	1501			
				SUPPLEMENTAL DATA											COMMERC.	3130		1,358,900	1,358,900	
176 FAIR ST				Alt Prcl ID 136 74 2 OWNOCC N					ZONE 2 ZONE 2 % WARD WARD 4			COM LAND	3130	399,200	399,200	LACONIA, NH				
												COMMERC.	3130	77,200	77,200					
												REVIEW								
LACONIA NH 03246				GIS ID 441-74-23					Assoc Pid#			Total		1,835,300	1,835,300	VISION				
												ZONE 1 UC								
												ZONE 1 % 100								
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		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor						
Total				0.00																
ASSESSING NEIGHBORHOOD																				
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code			APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 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						
0001					C			TIF												
NOTES																				
#3 BROWN/TAN																				
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		
3	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700				0	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	02	Below Average			
Stories:	2				
Occupancy	1.00				
Exterior Wall 1	26	Aluminum Sidng			
Exterior Wall 2	13	Tex 111			
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	01	Minim/Masonry			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	02	Minimum/Plywd			
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				

State Use 3130
Print Date 03-13-2025 11:07:43

VISION

Account # 615

Bldg # 4

Card # 4 of 9

State Use 3130
Print Date 03-13-2025 11:07:44

Floor plan of the second floor. The plan shows a large rectangular area with a smaller rectangular extension on the left side. The main area is labeled 'BAS' (Bathroom) and the extension is labeled 'CAR' (Carport). Dimensions are provided for various sections: 61' (width of the main area), 120' (length of the main area), 12' (width of the extension), 180' (length of the extension), 12' (width of the main area), 60' (length of the extension), and 48' (width of the main area).

A black and white photograph showing the corner of a concrete wall. Three red arrows are drawn on the image, pointing to specific areas: one points to a small mark on the upper left face, another points to a mark on the upper right face, and a third points to a mark on the bottom edge of the corner. The wall appears to be part of a larger structure, with a dark opening visible to the right.

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 5

Bldg Name
Sec # 1 of 1

Card # 5 of 9

State Use 3130
Print Date 03-13-2025 11:07:45

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										

BAS		57	UST		22
72			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



VISION

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 6

Bldg Name
Sec # 1 of 1

Card # 6 of 9

State Use 3130
Print Date 03-13-2025 11:07:46

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										

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

4WDK	28	4
90	32	90
BAS		FUS
		20
		BAS
2	32	20
90		



State Use 3130
Print Date 03-13-2025 11:07:46

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT												
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246				1 Level		1 All Public		1 Paved		4 Medium		Description		Code	Appraised		Assessed		1501 LACONIA, NH VISION					
												COMMERC.		3130	1,358,900		1,358,900							
												COM LAND		3130	399,200		399,200							
												COMMERC.		3130	77,200		77,200							
				SUPPLEMENTAL DATA																				
				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
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		TIF																		
NOTES												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												
#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.	Nhbnd 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	0						
Total Card Land Units						0.00 AC	Parcel Total Land Area: 4.00						Total Land Value						399,200					

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 7

Bldg Name
Sec # 1 of 1

Card # 7 of 9

State Use 3130
Print Date 03-13-2025 11:07:46

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		

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
SHD1	SHED FRAME	L	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

12	67	4	4	11	4	16	9
UST	78	90	90	90	90	90	90
106	103	90	12	4	90	20	4
8	36	118	90	90	90	90	90



VISION



Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 9

Bldg Name
Sec # 1 of 1

Card # 9 of 9

State Use 3130
Print Date 03-13-2025 11:07:48

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION							
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised	Assessed								
										COMMERC.	3130	1,358,900	1,358,900								
										COM LAND	3130	399,200	399,200								
										COMMERC.	3130	77,200	77,200								
SUPPLEMENTAL DATA																					
Alt Prcl ID 136 74 2 OWNOCC N						ZONE 2 ZONE 2 % WARD WARD 4															
REVIEW 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								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									
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int													
Total			0.00																		
ASSESSING NEIGHBORHOOD																					
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code													
0001				C		TIF															
NOTES																					
BLDG 13 STACKER LUMBER SHED OPEN ON BOTH SIDES																					
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					
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				

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 9

Bldg Name
Sec # 1 of 1

Card # 9 of 9

State Use 3130
Print Date 03-13-2025 11:07:48

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	03	Average			
Stories:	2				
Occupancy	1.00		MIXED USE		
Exterior Wall 1	27	Pre-finish Metl	Code	Description	Percentage
Exterior Wall 2			3130	LUMBER YRD	100
Roof Structure	01	Flat			0
Roof Cover	01	Metal/Tin			0
Interior Wall 1	01	Minim/Masonry	COST / MARKET VALUATION		
Interior Wall 2			RCN		122,897
Interior Floor 1	03	Concr-Finished	Year Built		2008
Interior Floor 2			Effective Year Built		2008
Heating Fuel	01	Coal/Wood/None	Depreciation Code		AV
Heating Type	01	None	Remodel Rating		
AC Type	01	None	Year Remodeled		
Bldg Use	3130	LUMBER YRD	Depreciation %		16
Total Rooms			Functional Obsol		0
Total Bedrms			External Obsol		
Total Baths			Trend Factor		1.000
Heat/AC	00	NONE	Condition		
Frame Type	05	STEEL	Condition %		
Baths/Plumbing	00	NONE	Percent Good		84
Ceiling/Wall	04	CEIL & MIN WL	RCNLD		103,200
Rooms/Prtns	01	LIGHT	Dep % Ovr		
Wall Height	18.00		Dep Ovr Comment		
% Comn Wall			Misc Imp Ovr		
1st Floor Use:			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

000032
✓
10

2024 APPLICATION FOR ABATEMENT

Postmarked
3/1/25

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 04 2025
ASSESSOR'S OFFICE
LACONIA, NH

Date: 3/1/25

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

Name: Boula 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 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.**

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.

State Use 1010
Print Date 10-29-2024 9:16:08 A

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT															
BRASLEY CHRISTINA WHITNEY & S 30 ISABELLA ST LACONIA NH 03246				4	Rolling	1	All Public	1	Paved	2	Light	Description		Code	Appraised		Assessed		1501 LACONIA, NH VISION								
										RESIDENTL		1010	113,200		113,200												
										RES LAND		1010	93,400		93,400												
SUPPLEMENTAL DATA																											
				Alt Prcl ID 154 114 4B OWN OCC Y				ZONE 2 ZONE 2 % WARD WARD 2																			
				REVIEW ZONE 1 RG ZONE 1 % 100																							
				GIS ID 411-114-48				Assoc Pid# 2024V				224,000		Total	206,600		206,600										
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)											
BRASLEY CHRISTINA WHITNEY & SEAN WALKER CHRISTOPHER ROBERT LE JOE NGOC SECRETARY OF HOUSING & URBAN DEVEL NEW HAMPSHIRE HOUSING FINANCE AUT				3522	0158	08-04-2022	Q	I			234,000	00	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed						
				3328	0742	07-13-2020	Q	I			153,000	04	2023	1010	113,200	2022	1010	95,000	2021	1010	85,500						
				3213	0800	12-17-2018	U	I			52,000	35		1010	93,400		1010	75,300		1010	49,800						
				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				This signature acknowledges a visit by a Data Collector or Assessor															
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int															
Total				0.00																							
Nbhd				Nbhd Name		Cyclical Group		TIF District		ID Code																	
0001						D																					
NOTES																APPAISED VALUE SUMMARY											
GREY ✓ AREA PER TAXMAP PARTIAL FBM /LOCATION ESTIMATED Remeasured + updated Func? not sure what for - removed (B) BACKYARD GATED MEAS ESTIMATED																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											
BUILDING PERMIT RECORD																VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result										
2023-00036	02-07-2023	23	ELECTRICAL	55,000		100		SOLAR				04-04-2023	PS	B		15	PERMIT VISIT										
2018-00247	08-31-2018	25	ROOF NEW	6,389	05-07-2019	100		REMOVE & REPLACE ROOFI				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																12-17-24 PS CY 03											
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							

Hand-drawn floor plan of a building with multiple rooms and corridors. The plan includes the following labels and markings:

- Top Left Room:** Labeled "WDK" with a checkmark next to "12".
- Top Right Room:** Labeled "UAT", "BAS", and "UBM" with checkmarks. Numbers "11" and "17" are also present.
- Bottom Left Room:** Labeled "FAT", "BAS", and "FBM" with checkmarks. Numbers "14" and "22" are present.
- Bottom Right Room:** Labeled "UAT", "BAS", and "UBM" with checkmarks. Numbers "14" and "18" are present.
- Central Corridor/Room:** Labeled "UAT", "BAS", and "UBM" with checkmarks. Numbers "5", "22", "36", "14", and "2" are present.
- Bottom Center Room:** Labeled "FSP" with a checkmark. Numbers "8" and "6" are present.
- Other Markings:** Various numbers (12, 17, 11, 19, 14, 18, 22, 5, 36, 2, 8, 6) and checkmarks are scattered throughout the plan, indicating specific areas or features.

A black and white photograph of a small, single-story house with a dark roof and a chimney. The house has a small porch with stairs leading up to it. There are several windows, some with dark shutters. The house is surrounded by trees and a utility pole is visible on the right. A car is partially visible on the left.

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
Tot Gross Liv / Lease Area		921	2,697	1,219		159,878

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~~ CShea229@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 fls not. A portion of the attic that was counted is also only accessible through a small crawl space. A portion of the attic is finished 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#	911/114/48	Appeal Year Market Value \$	195,000
Map/Block/Lot#		Appeal Year Market Value \$	

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

X
(Signature)

X
(Representative's Signature)

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.
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.
2. 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.

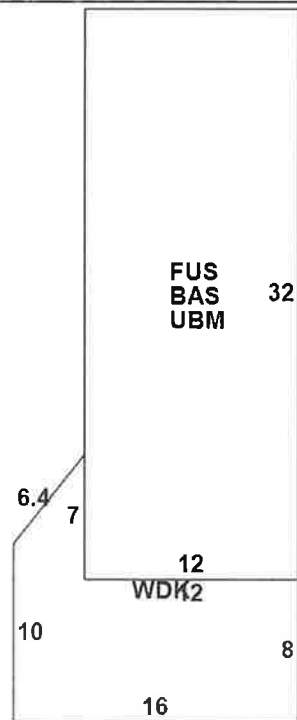
CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				<div>1501</div> <div>LACONIA, NH</div> <div>VISION</div>								
DALLEVA DOMENIC & HURLEY LAFAUCI LISA 3 HORSESHOE DR LYNNFIELD MA 01940		4 Rolling	1 All Public	1 Paved	7 Waterfront 4 Medium	Description	Code	Assessed	Assessed									
						RESIDNTL	1020	710,500	710,500									
						RESIDNTL	1020	900	900									
		SUPPLEMENTAL DATA																
		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	0071	07-14-2020	U	V	150,000	15	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
		1801	0816	10-15-2002	U	I	90,000	1A	2024	1020	710,500	2023	1020	648,000	2022	1020	567,400	
		1551	0498	09-17-1999	U	I	62,000	1F		1020	900		1020	100		1020	100	
		1304	0211	07-15-1994	Q	I	57,000	00										
			0	07-15-1994			0											
								Total		711,400	Total		648,100	Total		567,500		
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int										
		Total	0.00															
ASSESSING NEIGHBORHOOD																		
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code										
0001				B														
NOTES																		
EASTERN SHORES #10 (PREV. SWEDISH) BEACH RGHTS/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	Date	Id	Type	Is	Cd	Purpost/Result				
2020-00415	10-26-2020	07	NEW HOME	120,000		100		SINGLE FAMILY DWELLING -	05-31-2024	PS	T		02	MEASURED				
273-05	06-24-2005	05	R-RENOVATE			100			01-10-2024	TB	CY		30	EXTERIOR INSPECTION				
45-96	03-09-1996	11	DECK/W	450	04-15-1996	100	02-10-1997	NOT START	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	6/12/25 SH 25	0.0000	0	0		
Total Card Land Units 0 AC Parcel Total Land Area 0.00 Total Land Value 0																		

CONSTRUCTION DETAIL

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

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
CONDO DATA		
Parcel Id	104120	C 021 Owne 0.0
EASTERN SHORE B 1 S 3		
Adjust Type	Code	Description Factor%
Condo Flr	W	Waterfront 120
Condo Unit	D	D 100
COST / MARKET VALUATION		
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



000000 ✓

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 LaGucci-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.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
	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):

- 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
- 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
- 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.

- 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# 283/23/2 Appeal Year Market Value \$ 2024 / 653,200K

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>
283/23/2	144 LAKE ST UNIT 12	625K	5/24/23	653,200K	
283/23/2	144 LAKE ST UNIT 11	121K	9/28/2010	710,900K	
283/23/2	144 LAKE ST UNIT 24	669K	9/18/24	956,300K	

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: _____

X Domenico D'Alleva
(Signature)X Lisa Lafano-Kueper
(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: _____



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

Residential **Condo**
4991668
Closed

556 Weirs Boulevard
Laconia
Unit/Lot # 3

NH 03246

Listed: 4/17/2024
Closed: 6/5/2024
DOM: 12

\$635,000
\$615,000



County NH-Belknap
VillDstLoc
Year Built 1950
Architectural Style Bungalow, Freestanding
Color Beige
Total Stories 1
Taxes TBD No
TaxAnnlAmt \$6,660.00
Tax Year 2023
Tax Year Notes

Rooms - Total 4
Bedrooms - Total 2
Baths - Total 1
Baths - Full 0
Baths - 3/4 1
Baths - 1/2 0
Baths - 1/4 0
SqFt-Apx Total Finished 420
SqFt-Apx Total 420
Lot Size Acres
Lot - Sqft
Footprint

Date Initial Showings Begin

Directions From Weirs Blvd, turn into #556 to unit #3



[Unbranded Tour URL 1](#)

Remarks - Public You can't get any closer to the lake than this year-round, 2 bed, 1 bath waterside condo with DEEDED 30' dock space. This fully furnished, detached unit is filled with lakeside charm and shares a walk-in sandy beach, fire pit, and deep water docking with only five other homes. Several updates include a brand new 3/4 bathroom, custom blinds, and increased insulation and venting. Enjoy the temperature controlled interior or step through the slider doors onto your private, gated deck and patio with outdoor refrigerator and oversized cantilevered umbrella- adding an additional 300 sq/ft of living space. With low fees and low maintenance, this year round retreat is ready for you to enjoy for the summer season.

STRUCTURE

Construction Status	Existing	Estimated Completion	SqFt-Apx Fin Above Grade	420
Rehab Needed			List \$/SqFt Fin ABV Grade	\$1,511.90
Construction Materials	Wood Frame, Vinyl Siding		SqFt-Apx Fin AG Source	Public Records
Foundation	Concrete, Pier/Column		SqFt-Apx Unfn Above Grade	0
Roof	Metal		SqFt-Apx Unfn AG Source	Public Records
Basement	No		SqFt-Apx Fin Below Grade	0
Basement Access Type			List \$/SqFt Fin Below Grade	
Garage	No		SqFt-Apx Fin BG Source	Public Records
Garage Capacity			List \$/SqFt Fin Total	\$1,511.90
			SqFt-Apx Unfn Below Grade	0
			SqFt-Apx Unfn BG Source	Public Records
			SqFt-Apx Tot Below Grade	
			SqFt-Apx Tot BG Source	

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL	PUBLIC RECORDS	
Bedroom	1			Deed - Recorded Type	Warranty
Bedroom	1			Deeds - Total	
Bath - 3/4	1			Deed - Book	3520
Kitchen/Living	1			Deed - Page	867
				Deed 2 - Book	
				Deed 2 - Page	
				Plan Survey Number	
				Property ID	
				Zoning	CR
				Map	216
				Block	0
				Lot	2
				SPAN#	
				Tax Class	
				Tax Rate	13.91
				Current Use	
				Land Gains	
				Assessment Year	
				Assessment Amount	

LOT & LOCATION

Development / Subdivision		School - District	Laconia Sch Dst SAU #30	Waterfront Property	Yes
Owned Land		School - Elementary		Water View	Yes
Common Land Acres		School - Middle/Jr	Laconia Middle School	Water Body Access	Yes
		School - High	Laconia High School	Water Body Name	Lake Winnepesaukee
Road Frontage	No	Lot Features	Beach Access, Condo Development, Deep Water Access, Lake Access, Lake Frontage, Lake View, Lakes, Landscaped, View, Water View, Waterfront	Water Body Type	Lake
Road Frontage Type	Paved, Public			Water Frontage Length	385
Road Frontage Length	0			Water Access Details	Deep Water Access,
ROW - Length				Dock Access, Shared-Private	
ROW - Width				Waterfront Property Rights	Shared
ROW - Parcel Access				Water Body Restrictions	Unknown
ROW to other Parcel					
Surveyed	Unknown				

UTILITIES

Heating Propane, Direct Vent, Monitor Type
Cooling Mini Split
Water Source Public
Sewer Public
Electric 200 Amp, Circuit Breaker(s)

Utilities Cable
Internet Internet - Cable

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Features - Exterior Boat Slip/Dock, Docks, Deck, Patio, Shed, Beach Access
Driveway Common/Shared, Gravel
Parking Parking Spaces 3
Flooring Laminate
Features - Interior Blinds, Furnished

Appliances Microwave, Range - Electric, Refrigerator, Water Heater - On Demand

CONDO - MOBILE - AUCTION INFO

Condo Name Capri Condo Association
Building Number
Units Per Building 6
Condo Limited Common Area
Condo Fees Yes
Association Amenities Beach Access, Boat Slip/Dock, Common Acreage, Docks, Snow Removal, Trash Removal

Auction No
Date - Auction
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee \$200.00 **Monthly** **Fee Includes** Landscaping, Plowing, Recreation, Sewer, Trash, Water, Condo Association Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone Yes
Seasonal No
Easements
Covenants Yes
Resort

Items Excluded Cameras

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

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
cammbroker@gmail.com

My Office Info:

BHHS Verani Nashua
327 Amherst Street
Unit 2
Nashua NH 03063
Off: 603-888-4600



**BERKSHIRE
HATHAWAY**
HOMESERVICES
VERANI REALTY

Listed by Lake Life Realty

Brie Stephens/ Compass New England, LLC

Subject to errors, omissions, prior sale, change or withdrawal without notice. Users are advised to independently verify all information. The agency referenced may or may not be the listing agency for this property. PrimeMLS is not the source of information presented in this listing. Copyright 2025 PrimeMLS.

Residential **Condo**
5014153
Closed

1184 Weirs Boulevard
Laconia
Unit/Lot # #3

NH 03246

Listed: 9/13/2024
Closed: 9/27/2024
DOM: 8

\$750,000
\$675,000



County NH-Belknap
VillDstLoc
Year Built 1943
Architectural Style A Frame
Color Yellow
Total Stories 2
Taxes TBD No
TaxAnnltAmt \$8,641.00
Tax Year 2023
Tax Year Notes

Rooms - Total 7
Bedrooms - Total 2
Baths - Total 2
Baths - Full 1
Baths - 3/4 1
Baths - 1/2 0
Baths - 1/4 0
SqFt-Apx Total Finished 893
SqFt-Apx Total 893
Lot Size Acres
Lot - Sqft
Footprint

Date Initial Showings Begin

Directions Route 3 to Weirs Blvd just before the traffic circle on the left

Remarks - Public Winnepesaukee Waterfront with a deeded 51' boat slip 14' wide! Situated in the no wake channel of Paugus Bay, you will enjoy watching the boats go by while waiting for the amazing sunsets and fireworks from your oversized private balcony or lush lawns. There is a lovely sandy beach and a community BBQ with lots of seating and an outdoor bar area. Winter, Spring, Summer and Fall this property is within walking distance of stores, restaurants and the world-famous Weirs Beach boardwalk! Situated in the heart of NH you may also enjoy the many local ski areas, hiking mountains, cross-country trails, national parks and much more. Don't miss out call today to schedule a visit.

STRUCTURE

Construction Status	Existing	Estimated Completion	SqFt-Apx Fln Above Grade	893
Rehab Needed			List S/SqFt Fln ABV Grade	\$839.87
Construction Materials	Wood Frame, Vinyl Siding		SqFt-Apx Fln AG Source	Owner
Foundation	Concrete		SqFt-Apx Unfn Above Grade	0
Roof	Shingle - Asphalt		SqFt-Apx Unfn AG Source	
Basement	No		SqFt-Apx Fln Below Grade	0
Basement Access Type			List S/SqFt Fln Below Grade	
Garage	No		SqFt-Apx Fln BG Source	
Garage Capacity			List S/SqFt Fln Total	\$839.87
			SqFt-Apx Unfn Below Grade	0
			SqFt-Apx Unfn BG Source	
			SqFt-Apx Tot Below Grade	
			SqFt-Apx Tot BG Source	

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL	PUBLIC RECORDS	
Kitchen	1			Deed - Recorded Type	Warranty
Dining Room	1			Deeds - Total	
Living Room	1			Deed - Book	3381
Bath - 3/4	1			Deed - Page	216
Bath - Full	1			Deed 2 - Book	
Bedroom with Bath	1			Deed 2 - Page	
Bedroom	1			Plan Survey Number	
				Property ID	
				Zoning	CR
				Map	162
				Block	248
				Lot	2
				SPAN#	
				Tax Class	
				Tax Rate	
				Current Use	
				Land Gains	
				Assessment Year	
				Assessment Amount	

LOT & LOCATION

Development / Subdivision		School - District		Waterfront Property	
Owned Land		School - Elementary		Water View	
Common Land Acres	0.00	School - Middle/Jr		Water Body Access	
		School - High		Water Body Name	
Road Frontage	Yes	Lot Features	Lake Frontage, Lake View, Landscaped, Sidewalks, Sloping, View, Water View, Waterfront	Water Body Type	
Road Frontage Type	Paved, Public			Water Frontage Length	
Road Frontage Length	201			Waterfront Property Rights	
ROW - Length				Water Body Restrictions	
ROW - Width					
ROW - Parcel Access					
ROW to other Parcel					
Surveyed	Unknown				

UTILITIES

Heating Propane, Baseboard, Hot Water
 Cooling Central AC
 Water Source Public
 Sewer Public
 Electric Circuit Breaker(s)

Utilities Cable, Gas - LP/Bottle
 Internet Internet - Cable

Fuel Company
 Electric Company
 Cable Company
 Phone Company
 Internet Service Provider

FEATURES

Features - Exterior Boat Slip/Dock, Trash, Balcony, Deck, Fence - Partial
 , Garden Space, Other, Outbuilding, Private Dock, Slip, Storage, Beach
 Access
 Driveway Paved
 Flooring Carpet, Ceramic Tile, Wood
 Features - Interior Blinds, Ceiling Fan, Kitchen Island, Laundry Hook
 -ups, Living/Dining, Natural Light, Walk-in Closet

Appliances Dishwasher, Dryer, Microwave, Range - Electric, Refrigerator,
 Washer, Water Heater-Gas-LP/Bttle
 Equipment Air Conditioner

CONDO - MOBILE - AUCTION INFO

Condo Name Winnepesaukee Landing
 Building Number
 Units Per Building 8
 Condo Limited Common Area
 Condo Fees Yes
 Association Amenities Master Insurance, Landscaping, Beach
 Access, Beach Rights, Boat Slip/Dock,
 Common Acreage, Snow Removal

Auction
 Date - Auction
 Auction Time
 Auctioneer Name
 Auctioneer License Number
 Auction Price Determined By

Mobile Park Name
 Mobile Make
 Mobile Model Name
 MobileSer#

Mobile Anchor
 Mobile Co-Op
 Mobile Park Approval
 Mobile Must Move

DISCLOSURES

Fee \$300.00 Monthly Fee Includes Landscaping, Plowing, Sewer, Trash, Water
 Fee 2 \$100.00 Monthly Fee 2 Includes Other
 Fee 3

Foreclosed/Bank-Owned/REO No
 Planned Urban Developmt No
 Rented No
 Rental Amount

Flood Zone Unknown
 Seasonal No
 Easements
 Covenants Yes
 Resort No

Items Excluded

Timeshare/Fract. Ownrshp No
 T/F Ownership Amount
 T/F Ownership Type

POWER PRODUCTION

Power Production Type
 Power Production Ownership
 Mount Type
 Mount Location
 Power Production Size
 Power Production Year Install
 Power Production Annual
 Power Production Annual Status
 Power Production Verification Source

Power Production Type 2
 Power Production Ownership 2
 Mount Type 2
 Mount Location 2
 Power Production Size 2
 Power Production Year Install 2
 Power Production Annual 2
 Power Production Annual Status 2
 Power Production Verification Source 2

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
cammbroker@gmail.com

My Office Info:

BHHS Verani Nashua
327 Amherst Street
Unit 2
Nashua NH 03063
Off: 603-888-4600



**BERKSHIRE
HATHAWAY**
HOMESERVICES

VERANI REALTY

Listed by:

Paula Finigan/ RE/MAX Innovative Bayside

Subject to errors, omissions, prior sale, change or withdrawal without notice. Users are advised to independently verify all information. The agency referenced may or may not be the listing agency for this property. PrimeMLS is not the source of information presented in this listing. Copyright 2025 PrimeMLS.

Residential
4986068
Closed

Condo

144 Lake Street
Laconia
Unit/Lot # 24

NH 03246

Listed: 2/26/2024
Closed: 9/13/2024
DOM: 160

\$699,000
\$669,000



County NH-Belknap
VillDslLoc
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 Paus Bay and seasonal firework 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

Construction Status	Existing	Estimated Completion	SqFt-Apx Fln Above Grade	2,041
Rehab Needed			Lst S/SqFt Fln ABV Grade	\$342.48
Construction Materials	Wood Frame, Vinyl Siding		SqFt-Apx Fln AG Source	Public Records
Foundation	Fieldstone		SqFt-Apx Unfn Above Grade	0
Roof	Shingle - Asphalt		SqFt-Apx Unfn AG Source	Public Records
Basement	Yes		SqFt-Apx Fln Below Grade	0
Basement Access Type	Interior		Lst S/SqFt Fln Below Grade	
Basement Description	Storage Space, Unfinished, Stairs - Basement		SqFt-Apx Fln BG Source	Public Records
Garage	Yes		Lst S/SqFt Fln Total	\$342.48
Garage Capacity	1		SqFt-Apx Unfn Below Grade	0
			SqFt-Apx Unfn BG Source	Public Records
			SqFt-Apx Tot Below Grade	
			SqFt-Apx Tot BG Source	

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL	PUBLIC RECORDS			
Bedroom with Bath	see floor plans	1	Den	see floor plans	2	Deed - Recorded Type	Warranty
Bath - 3/4	see floor plans	1				Deeds - Total	Map 283
Kitchen - Eat-in	see floor plans	1				Deed - Book	Block 23/2
Living Room	see floor plans	1				Deed - Page	Lot 024
Bedroom	see floor plans	1				Deed 2 - Book	SPAN#
Bedroom	see floor plans	1				Deed 2 - Page	Tax Class
Laundry Room	see floor plans	1				Plan Survey Number	Tax Rate
Bedroom	see floor plans	2				Property ID	Current Use
Bath - 3/4	see floor plans	2				Zoning	Land Gains
Bedroom	see floor plans	2					Assessment Year
Kitchen	see floor plans	2					Assessment Amount

LOT & LOCATION

Development / Subdivision		School - District	Waterfront Property	Yes
Owned Land		School - Elementary	Water View	Yes
Common Land Acres	0.00	School - Middle/Jr	Water Body Access	Yes
		School - High		
Road Frontage	TBD	Lot Features	Water Body Name	Lake Winnepesaukee
Road Frontage Type	Association, Paved	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	Water Body Type	Lake
Road Frontage Length			Water Frontage Length	
ROW - Length			Water Access Details	Beach Access, Shared
ROW - Width			-Private	
ROW - Parcel Access			Waterfront Property Rights	Shared
ROW to other Parcel			Water Body Restrictions	Unknown
Surveyed	Unknown			

UTILITIES

Heating Oil, Baseboard, Electric, Hot Water, Multi Zone, Mini Split
Cooling Central AC, Mini Split
Water Source Community, Metered, Public Water - At Street
Sewer Public
Electric 200 Amp, Circuit Breaker(s)

Utilities Cable - Available
Internet High Speed Intrnt - Avail

Fuel Company Dutile and Sons
Electric Company Eversource
Cable Company
Phone Company
Internet Service Provider

FEATURES

Features - Exterior Boat Mooring, Boat Slip/Dock, Day Dock, Docks, Trash, Deck, Playground, Porch - Covered, Window Screens, Beach Access
Driveway Crushed Stone, Paved
Parking Heated Garage, Assigned, Driveway, Garage, Off Street, On-Site, Parking Spaces 5, Underground
Flooring Carpet, Ceramic Tile, Combination, Tile
Features - Interior Cathedral Ceiling, Ceiling Fan, Dining Area, Primary BR w/ BA, Walk-in Closet, Laundry - 1st Floor

Appliances Dishwasher, Dryer, Microwave, Mini Fridge, Range - Electric, Refrigerator, Washer, Water Heater - Off Boiler, Water Heater - Tank
Equipment Air Conditioner, CO Detector, Irrigation System, Smoke Detector
Features - Accessibility 1st Floor Bedroom, 1st Floor Full Bathroom, 1st Floor Low-Pile Carpet, Paved Parking, 1st Floor Laundry

CONDO - MOBILE - AUCTION INFO

Condo Name Eastern Shores
Building Number
Units Per Building 2
Condo Limited Common Area
Condo Fees Yes
Association Amenities Club House, Master Insurance, Playground, Landscaping, Beach Access, Beach Rights, Boat Slip/Dock, Common Acreage, Day Dock,

Auction
Date - Auction
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee \$280.00 **Monthly** **Fee Includes** Landscaping, Plowing, Sewer, Trash, Water, Condo Association Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Possession At Closing
Flood Zone No
Seasonal No
Easements
Covenants Unknown
Resort

Items Excluded
Documents Available Association Docs, Deed, Property Disclosure, Tax Map

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

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

My Office Info:

BHHS Verani Nashua
327 Amherst Street
Unit 2
Nashua NH 03063
Off: [603-888-4600](tel:603-888-4600)



**BERKSHIRE
HATHAWAY**
HOMESERVICES
VERANI REALTY

Listed by:

Denise Denver/ RE/MAX Innovative Properties

Subject to errors, omissions, prior sale, change or withdrawal without notice. Users are advised to independently verify all information. The agency referenced may or may not be the listing agency for this property. PrimeMLS is not the source of information presented in this listing. Copyright 2025 PrimeMLS.

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

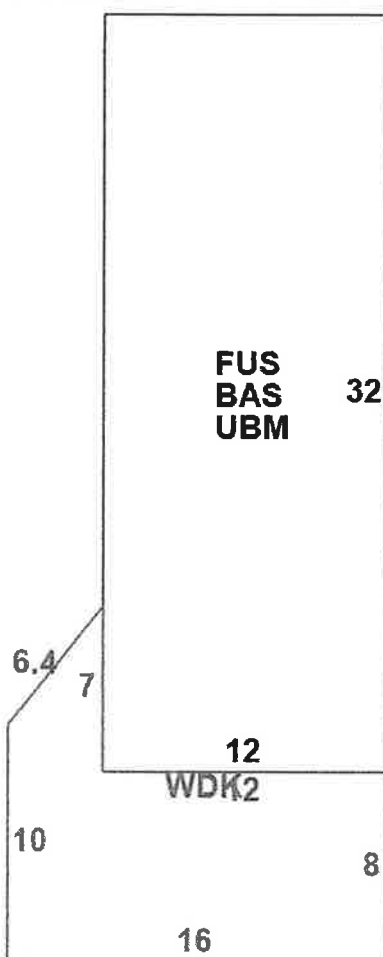
Stories:	2
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Woodlam/Vinylplank
Interior Floor 2	
Heat Fuel:	Electric
Heat Type:	Electr Basebrd
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	1
Xtra Fixtres	
Total Rooms:	3
Bath 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)

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	

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

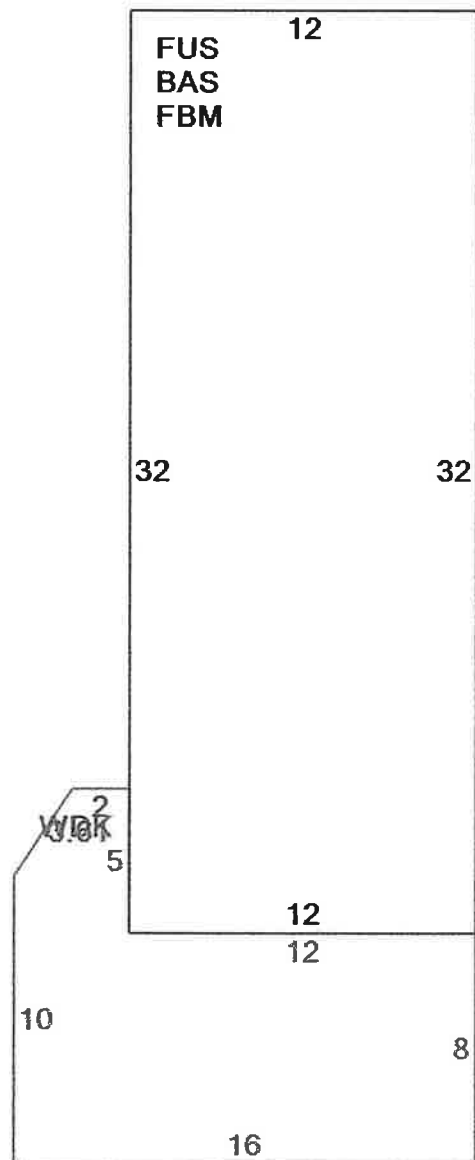
Stories:	1 Story
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Hardwood
Interior Floor 2	
Heat Fuel:	Electric
Heat Type:	Electr Basebrd
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	0
Xtra Fixtres	
Total Rooms:	2 Rooms
Bath 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
Cmrcl Units:	0
Res/Com Units:	0
Section #:	

Building Photo



(https://images.vgsi.com/photos/LaconiaNHPhotos/A0024\8764_24277.Jf)

Building Layout



(ParcelSketch.ashx?pid=2299&bid=2536)

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
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

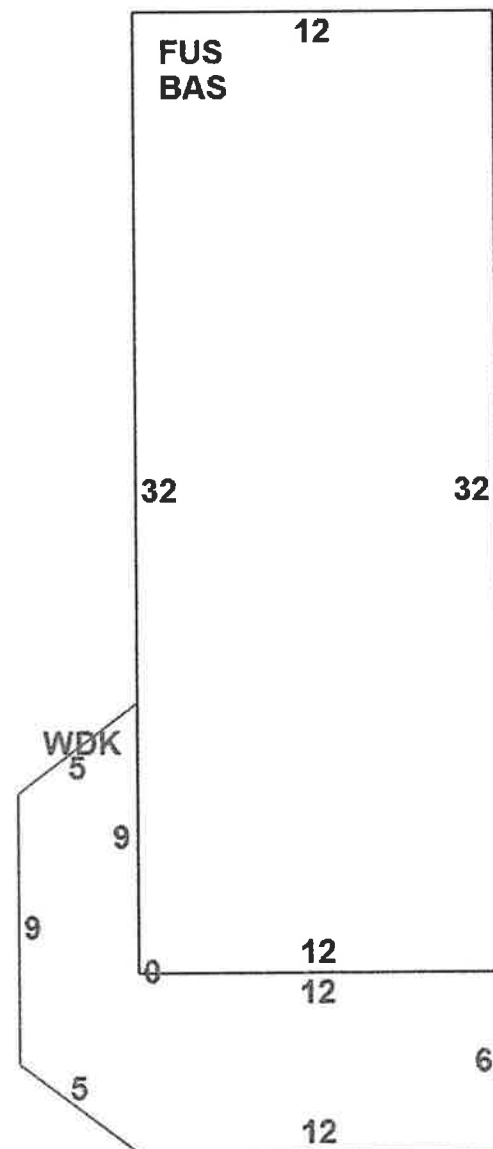
Stories:	2
Grade	Average +10
Occupancy	1
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Floor 1	Pine/Soft Wood
Interior Floor 2	Ceram Clay Til
Heat Fuel:	Electric
Heat Type:	Hot Air-no Duc
AC Type:	Heat Pump
Ttl Bedrms:	2 Bedrooms
Ttl Bathrms:	1 Full
Ttl Half Bths:	0
Xtra Fixtres	
Total Rooms:	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 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/\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.

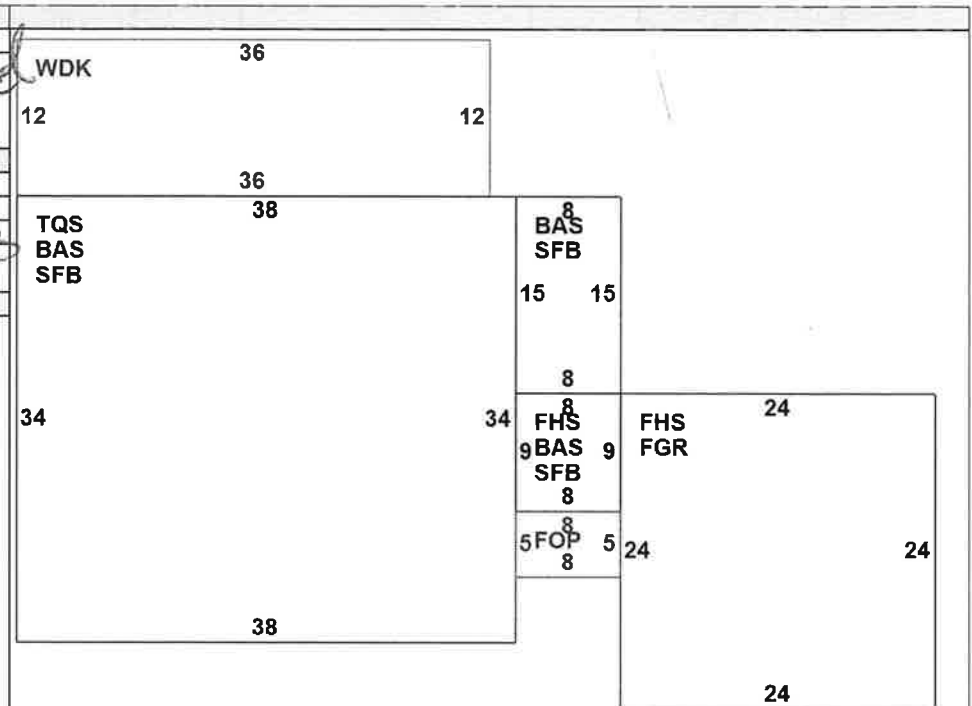
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				<div>1501</div> <div>LACONIA, NH</div> <div>VISION</div>												
OTT CYNTHIA C & JAMES E 9 COW PATH LN LACONIA NH 03246		4 Rolling		2 Public Water		1 Paved		2 Light		Description	Code	Assessed	Assessed													
				3 Public Sewer						RESIDNTL	1020	1,407,100	1,407,100													
SUPPLEMENTAL DATA																										
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#																
										Total				1,407,100		1,407,100										
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)												
OTT CYNTHIA C & JAMES E OTT CYNTHIA C & JAMES E EUROPEAN REALTY TRUST		3002 0734		11-09-2015		U I				0 38				Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
		2997 0170		10-09-2015		Q I				715,000 00				2024	1020	1,548,500	2023	1020	1,461,200	2022	1020	1,470,400				
		1160 0495		01-01-1991		U V				0 0																
		0								0 0																
										Total		1,548,500		Total		1,461,200		Total		1,470,400						
EXEMPTIONS										OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor						
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int														
														APPRAISED VALUE SUMMARY												
														Appraised Bldg. Value (Card)				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								
ASSESSING NEIGHBORHOOD																										
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																		
0001				A																						
NOTES																										
PRIDES POINT #4																										
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											
2022-00117	04-01-2022	23	ELECTRICAL	12,000		100		GENERATOR		09-12-2022	PS	B		04	INFO AT DOOR											
2011-00207	06-26-2014	07	NEW HOME	250,000	04-27-2016	100	10-08-2015	CO ISSUED		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			

CONDO DATA			
Parcel Id	104063	C/065	Owne
PRIDES POINT			
Adjust Type	Code	Description	Factor%
Condo Ftr	N	GD/NEWER	95
Condo Unit	D	D	100
COST / MARKET VALUATION			
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 %		96	
Percent Good		1,407,100	
Cns Sect Rcld			
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.
GEN	GENERATOR	B	1	0.00		G	96.00		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

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):

508-272-5203

(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.

030013
B

HP

RECEIVED

FEB 19 2025

ASSESSOR'S OFFICE
LACONIA, NH

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

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>

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 \$ _____


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).

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.

Date: 2/19/2025

X 
(Signature)

X 
(Signature)

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)

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.
---------------	---------	-----------	---------	-------------	-------------

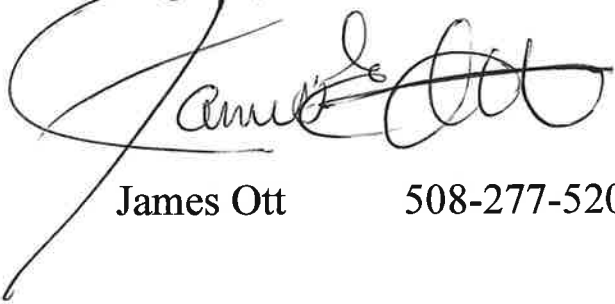
My initial review of the data shows a substantial difference in 2024 assessed property tax values for 9 Cow Path Lane as compared to similar properties within the South Down/Long Bay communities.

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 black ink, appearing to read "James Ott", with a long, sweeping underline that extends to the left.

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.

State Use 1300
Print Date 02-24-2025 11:39:14

No Sketch

A black and white photograph showing a concrete structure, likely a dam or foundation, under construction in a wooded area. The structure is partially buried in earth and rocks. A dense forest of tall trees is visible in the background.

Acct # 11147

RECEIVED

FEB 21 2025

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

ASSESSOR'S OFFICE
LACONIA, NH

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: drexbope@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>
<u>NONE</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):

- 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
- 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
- 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.

- 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 \$ _____


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 ENDED TOO					

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/17/2025

X 
(Signature)

X 
(Signature)

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

- Date: _____
- X _____
(Representative's Signature)

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 577,700
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 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.

Price List – March 18, 2024

[illegible]

*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.

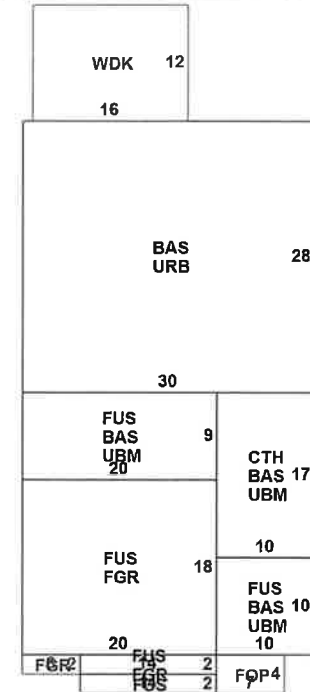
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION																	
TARDIF ALAN W & ANN M 504 SOUTH COMPASS DR FORT PIERCE FL 34949		1 Level		3 Public Sewer		1 Paved		4 Medium		Description RESIDNTL	Code 1020	Assessed 773,100	Assessed 773,100																				
				2 Public Water																													
		SUPPLEMENTAL DATA																															
		Alt Prcl ID 12602 OWNOCC REVIEW ZONE 1 SFR ZONE 1 % 100 GIS ID 164-72-5																															
ZONE 2 ZONE 2 % WARD 6								Assoc Pid#																									
Total												773,100		773,100																			
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)																			
TARDIF ALAN W & ANN M ROY BRIAN P & LISA LIVING TRUST/TRUST RAM CLARENDON LLC				3651 0227		11-04-2024		Q I		580,000		00		Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed											
				3618 0474		04-19-2024		Q I		675,000		01		2024	1020	773,100																	
				3346 0640		09-17-2020		Q I				00																					
				Total		0.00										Total	773,100	Total		Total													
EXEMPTIONS				OTHER ASSESSMENTS																													
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor																								
Total			0.00																														
ASSESSING NEIGHBORHOOD																																	
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																									
0001				b																													
NOTES																																	
																						APPRAISED VALUE SUMMARY											
																						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 Appraised Parcel Value 773,100																																	
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																			
									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			

CONDO DATA			
Parcel Id	3006	C 244	Owne
GRANIT GATE ESTA B1 S1			
Adjust Type	Code	Description	Factor%
Condo Flr	AVG	AVERAGE	100
Condo Unit	END	END	100
COST / MARKET VALUATION			
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 12, 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).


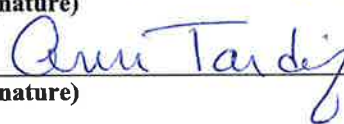
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
Please see ATTACHED CLOSING SHEETS with all INFORMATION.					

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			
Total	13.63	Net Value	773,100	Amount to Pay	\$5,950.00

INFORMATION FOR TAXPAYERS

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
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

Address Changes:

TARDIF ALAN W & ANN M
504 SOUTH COMPASS DR
FORT PIERCE, FL 34949

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
		Financial		
	\$580,000.00	Sale Price of Property	\$580,000.00	
		Deposit		\$10,000.00
		Prorations/Adjustments		
\$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
		Other Charges		
\$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		
		Payoff(s)		
\$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		
		Government Recording and Transfer Charges		
		Recording Fees	\$46.25	
		---Deed: \$46.25		
\$4,350.00		Transfer Tax (Deed) to Belknap County Recording Office	\$4,350.00	
		Commission		
\$11,600.00		Listing Agent Commission to Keller Williams Gateway Realty - Nashua		
		Title Charges & Escrow / Settlement Charges		
		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
		Miscellaneous		
\$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		\$591,329.25	\$19,760.20
		Subtotals		
		Due from Buyer		\$571,569.05
\$11,071.33		Due to Seller		
\$580,000.00	\$580,000.00	Totals	\$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: _____ Date
Brian P. Roy, Trustee

Ann M. Tardif _____ Date

By: _____ Date
Lisa Roy, Trustee

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 80015, 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@centralshareholdings.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 #: Units 7-33

2024 Assessed Valuation: \$ 2,175,400

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):

- 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
- 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
- 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.

- 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 24th, 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

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
Units	27										26,067	12,336		58.19%	1625.00%	36.12%	\$ 1,200,000.00
																Habitable Square Footage (%)	47.32%
																Market Value in Purchase Condition	\$ 1,200,000.00

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
Units	27						26,067	12,336	