

CITY OF LACONIA

BOARD OF ASSESSORS

Thursday, February 18, 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. Weinreb, Mark & Susan, 410-27-28

Documents:

[20250218114316.PDF](#)

10. NON-PUBLIC SESSION
  - 10.I. NH Big Island Co., 263-178-1
  - 10.II. 5 Tranquility Turn, 160-529-5.47
11. OTHER
  - 11.I. LUCT Reviews
  - 11.II. 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**

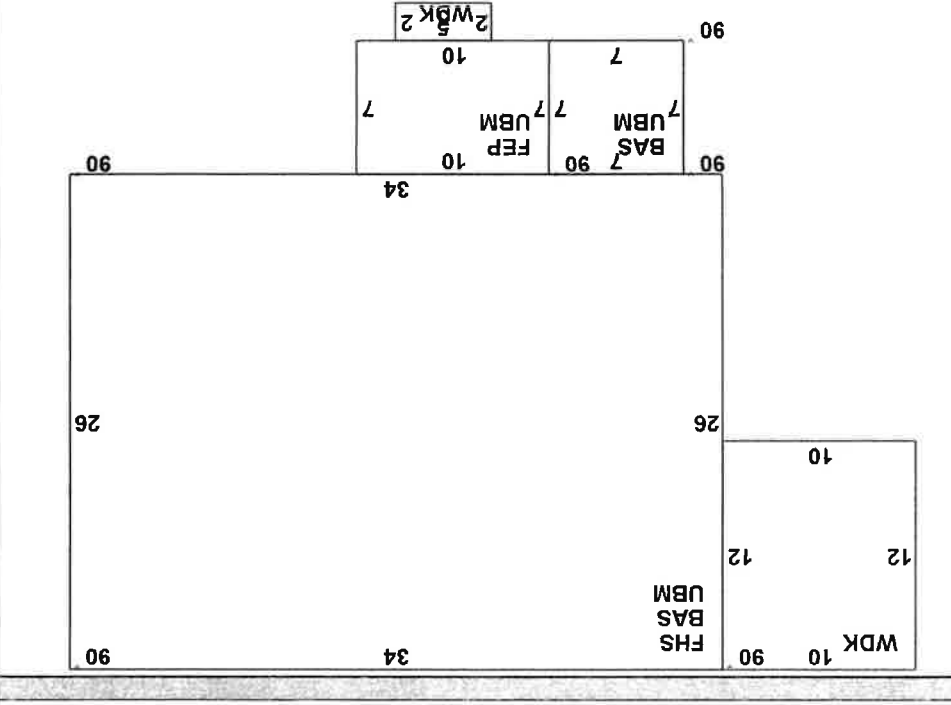
### **Map 410 Block 27 Lot 28 – Weinreb, Mark & Susan**

The property owner filed an application for abatement for 2024 based on incorrect overall condition and physical data applied to the property. The property is an improved .20-acre parcel of land and building located at 21 Brigham St. in Laconia. It is improved with a 1 1/2 - story dwelling.

A detailed inspection and remeasure of the property was made by Pat Sohlman on November 21, 2024. It was determined that the condition of the property for its age was described as good. The property has flooring issues, most of it heavily worn and damaged along with damaged walls and trim throughout. Interior and exterior are no better than average. It is recommended that the interior floor description be corrected to a combination of mostly linoleum and hardwood and the condition be corrected to average. Making these changes reduced the value from \$295,300 to \$268,200.

It is recommended that the abatement request be granted for the 2024 tax year, abating \$27,100.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH  <b>VISION</b>								
WEINREB MARK & SUSAN  21 BRIGHAM ST  LACONIA NH 03246  CY		4 Rolling	2 Public Water	1 Paved	2 Light	Description	Code	Appraised	Assessed									
			3 Public Sewer			RESIDENTL	1010	186,200	186,200									
		SUPPLEMENTAL DATA				RES LAND	1010	108,900	108,900									
Alt Prcl ID 157 27 5 OWNOCC Y  REVIEW ZONE 1 RS ZONE 1 % 100  GIS ID 410-27-28				ZONE 2 ZONE 2 % WARD WARD 2  Assoc Pid#		RESIDENTL	1010	200	200	268200								
						Total	295,300	295,300										
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed										
WEINREB MARK & SUSAN	2479	0588	03-14-2008	U	I	180,000	37	2024	1010	186,200	2023	1010	177,500	2022	1010	152,500		
FIRST FRANKLIN MORTGAGE LOAN TRUST	2474	0085	02-20-2008	U	I	168,118	49		1010	108,900		1010	99,700		1010	84,600		
GILLEY GLORIA &	2221	0785	09-20-2005	Q	I	195,930	00		1010	200		1010	400		1010	400		
BROOKS JOSHUA D & SARA K	1551	0340	09-16-1999	Q	I	89,900	01											
HIGNEY RACHEL D & CHARLES	0367	0181	10-18-1955	U	I	0		Total	295,300	Total	277,600	Total	237,500					
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												APPROAISED VALUE SUMMARY						
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code	Appraised Bldg. Value (Card)							183,900						
0001		D			Appraised Xf (B) Value (Bldg)							2,300						
					Appraised Ob (B) Value (Bldg)							200						
					Appraised Land Value (Bldg)							108,900						
					Special Land Value							0						
					Total Appraised Parcel Value							295,300						
					Valuation Method							C						
					Total Appraised Parcel Value							295,300						
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				
195-03	05-09-2003	11	DECK/W		03-15-2004	100			10-22-2024	PS	CY		02	MEASURED				
									10-08-2015	BD	CY		02	MEASURED				
									04-01-2010	RK			29	DRIVE BY REVIEW				
									08-03-2006	DD			02	MEASURED				
									03-15-2004	EE			15	PERMIT VISIT				
									08-18-2000	TS			14	INSPECTED				
									08-04-2000	TS			02	MEASURED				
LAND LINE VALUATION SECTION												11-21-24 ps cy 14						
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1010	SINGLE FAM M	RS			8,800 SF	7.28	1.00000	5	1.00	50	1.700		1.0000	12.38	108,900		
Total Card Land Units						0.20 AC	Parcel Total Land Area						0.20	Total Land Value				108,900

[illegible]

# 000001 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

DEC 17 2024

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 12/16/2024

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

Name: Mark + Susan Weinreb

Mailing Address: 21 Byham Street Laconia NH 03246

Email address: markweinreb02@aol.com

Telephone No: (Cell): 603-520-5643

(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: 410 Block: 27 Lot: 28 Tax Account. #: 456335 # 2775

2024 Assessed Valuation: \$ 4024,00 ~~268,200~~ 295,300

Property Location: 21 Byham Street 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):

- 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.)

House / Land Bill based on Asses value of \$295,300  
 w/plot "exemptions" based on "good" should be tax rate  
 Cukro Project road cut - 1st By the street new Recs for the cut

#### 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# 46/27/07 Appeal Year Market Value \$ 1250,000  
 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>
	15 Bynum Street	Rec'd			

**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: 12/15/2024

X [Signature]  
(Signature)  
X [Signature]  
(Signature)

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

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

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

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

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

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

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** \_\_\_\_\_ **Revised Assessment \$** \_\_\_\_\_

**Denied** \_\_\_\_\_

**Date** \_\_\_\_\_

Signature of the Board of Assessors: \_\_\_\_\_  
\_\_\_\_\_

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

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

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

Dear Taxpayer:

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

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

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

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

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

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

**FORM COMPLETION GUIDELINES:**

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