

CITY OF LACONIA

BOARD OF ASSESSORS

Thursday, April 17, 2025 - 5:30 PM

City Hall - Conference Room 200B -

1. CALL TO ORDER
2. RECORDING SECRETARY
3. SALUTE TO THE FLAG
4. ROLL CALL
5. STAFF IN ATTENDANCE
6. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING
7. PUBLIC HEARINGS
8. OLD BUSINESS
9. NEW BUSINESS

9.I. Burns Etal, 182-248-7.001

Documents:

[BURNS F.PDF](#)

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

Documents:

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

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

Documents:

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

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

Documents:

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

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

Documents:

[MILLS INDUSTRIES 1.PDF](#)

- 9.VI. Innvest Hotel Properties Inc., 304-220-16
- 9.VII. Margate Motel Inc., 304-220-17
- 9.VIII. Margate Motel Inc., 303-23-3
- 9.IX. Margate Motel Inc., 303-23-1
- 9.X. Margate Inc., 303-23-2
- 9.XI. Margate Inc., 283-23-1
- 9.XII. Thomas Pappas, 21-253-13

Documents:

[PAPPAS 1.PDF](#)

10. NON-PUBLIC SESSION

11. OTHER

11.I. Timber Warrants

11.II. Excavation Warrant

11.III. Current Use Warrants

11.IV. Abatement Slips

12. ADJOURNMENT

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

ABATEMENT RECOMMENDATION

Map 182 Block 248 Lot 7.001; Burns, Etal

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

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

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

000038 65

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: 3-1-25

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

Name: Glenn Burns

Mailing Address: 38 Summer St Unit 462 Email address:

Telephone No: (Cell): 978-979-9643 (Home): 57 May 123 Fly Co Mail. Com

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): Glenn Burns

Mailing Address(es): 38 Summer St Unit 462

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

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

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

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

2024 Assessed Valuation: \$ _____

Property Location: 1011 Wair's Blvd Unit 1

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

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

RECEIVED

MAR 20 2025

ASSESSOR'S OFFICE
LACONIA, NH

Registered 3/18/25

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement. To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "*taxes too high*", "*disproportionately assessed*" or "*assessment exceeds market value*" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

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

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

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

(Attach additional sheets if needed.)

The burden needs A lot of work

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

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

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

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

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

Date: 3-1-25 X 
(Representative's Signature)

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

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

Abatement Request: **Granted** _____ **Revised Assessment \$** _____
 Denied _____
 Date _____

Signature of the Board of Assessors: _____

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

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

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

Dear Taxpayer:

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

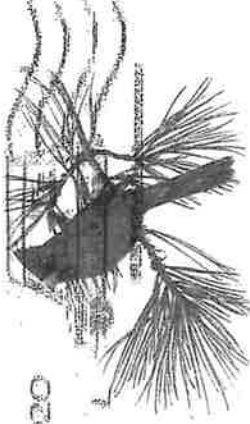
CURRENT OWNER BURNS GLENN WARREN J & DYCE ESTATE OF BURNS ESTHER 38 SUMMER ST UNIT 462		TOPO 4 Rolling		UTILITIES 5 Well 3 Public Sewer		STRT / ROAD 1 Paved		LOCATION 5 Heavy		CURRENT ASSESSMENT Code Assessed 1020 102,200 1020 700		Assessed 102,200 700		1501 LACONIA, NH																	
LYNNFIELD MA 01940		Alt Pct ID 76 248 1A OWN OCC N		ZONE 2 ZONE 2 % WARD WARD 6		REVIEW ZONE 1 CR ZONE 1 % 100		GIS ID 182-248-7		Assoc Pct#				VISION																	
RECORD OF OWNERSHIP										PREVIOUS ASSESSMENTS (HISTORY)																					
BURNS GLENN WARREN J & DYCE MARY		BK-VOL/PAGE 3202 0950		SALE DATE 10-18-2018		Q/U U		V/I I		SALE PRICE 0		VC 38		Total 102,900 102,900																	
BURNS RICHARD J/BURNS GLENN WARRE		1932 0134		05-29-2003		U I		1A		102,200 2023		Code 1020		Year 102,100 2022																	
BURNS RICHARD J & ESTHER T		1755 0994		05-23-2002		U V		0 1		700		1020		1020																	
BURNS RICHARD J		0789 0755		06-09-1980				0																							
Total 102,900										Total 102,900		Total 102,800		Total 85,100																	
EXEMPTIONS										This signature acknowledges a visit by a Data Collector or Assessor																					
Year		Code		Description		Amount		Number		Amount		Comm Int																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																							
0001				B																											
NOTES																															
WILDWOOD SHORES #1																															
DECK SIZE ESTIMATED																															
ASSESSING NEIGHBORHOOD																															
Total 0.00																															
OTHER ASSESSMENTS																															
Appraised Bldg. Value (Card)										101,800																					
Appraised Xt (B) Value (Bldg)										400																					
Appraised Ob (B) Value (Bldg)										700																					
Appraised Land Value (Bldg)										0																					
Special Land Value										0																					
Total Appraised Parcel Value										102,900																					
Valuation Method										C																					
Total Appraised Parcel Value										102,900																					
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			
2021-00188		05-10-2021		25		ROOF NEW		1,800		10-06-2021		100				RE ROOF		06-24-2024		PS		CY		44		NO TRESPASSING					
																		10-06-2021		PS		B		15		PERMIT VISIT					
																		06-18-2018		DD		CY		30		EXTERIOR INSPECTION					
																		08-18-2009		DD				30		EXTERIOR INSPECTION					
																		06-21-2002		TS				14		INSPECTED					
																		11-09-1995		TS				14		INSPECTED					
																		08-24-1992		99				99		MMC.INFO					
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 Adjustment		Adj Unit P		Land Value	
1 1020		CONDO MDL-0								0 SF		0.00		1.00000		5		1.00		00		1.000				0.0000		0		0	
Total Card Land Units										0 AC		Parcel Total Land Area 0.00																Total Land Value		0	

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

BOSTON MA 020

18 MAR 2025 PM 2 1

Keep Smiling! Use Forever Stamps to Make Your Mail Smiles!



FOREVER / USA

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

03246-3474SS



2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

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

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

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

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

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

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

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

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

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

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

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

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

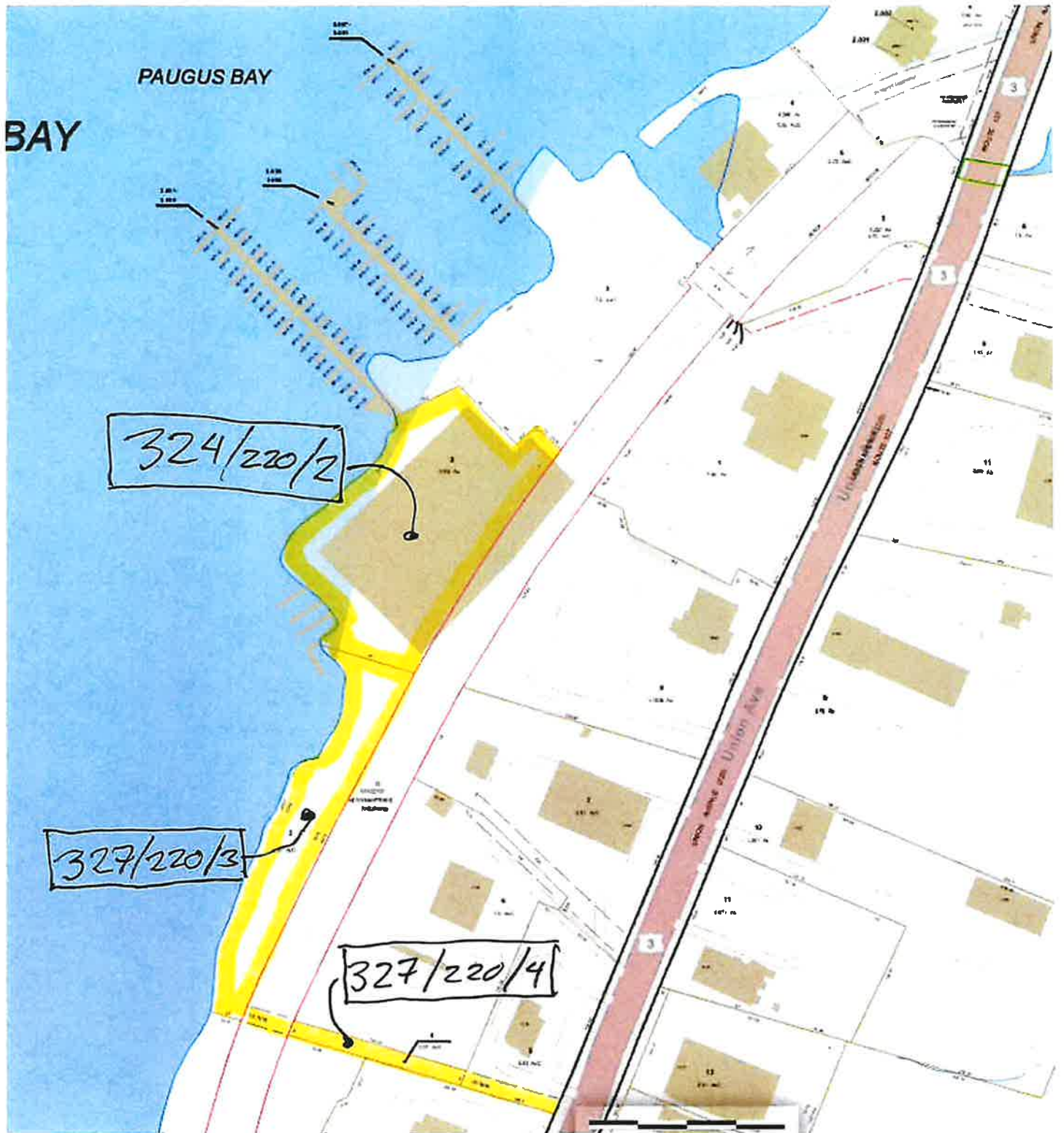
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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

Recommendation

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

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



Property Location UNION AV
Vision ID 2166

Account # 2939

Map ID 324/ 220/ 2/ /

Bldg # 1

Bldg Name
Sec # 1 of 3

Card # 1 of 3

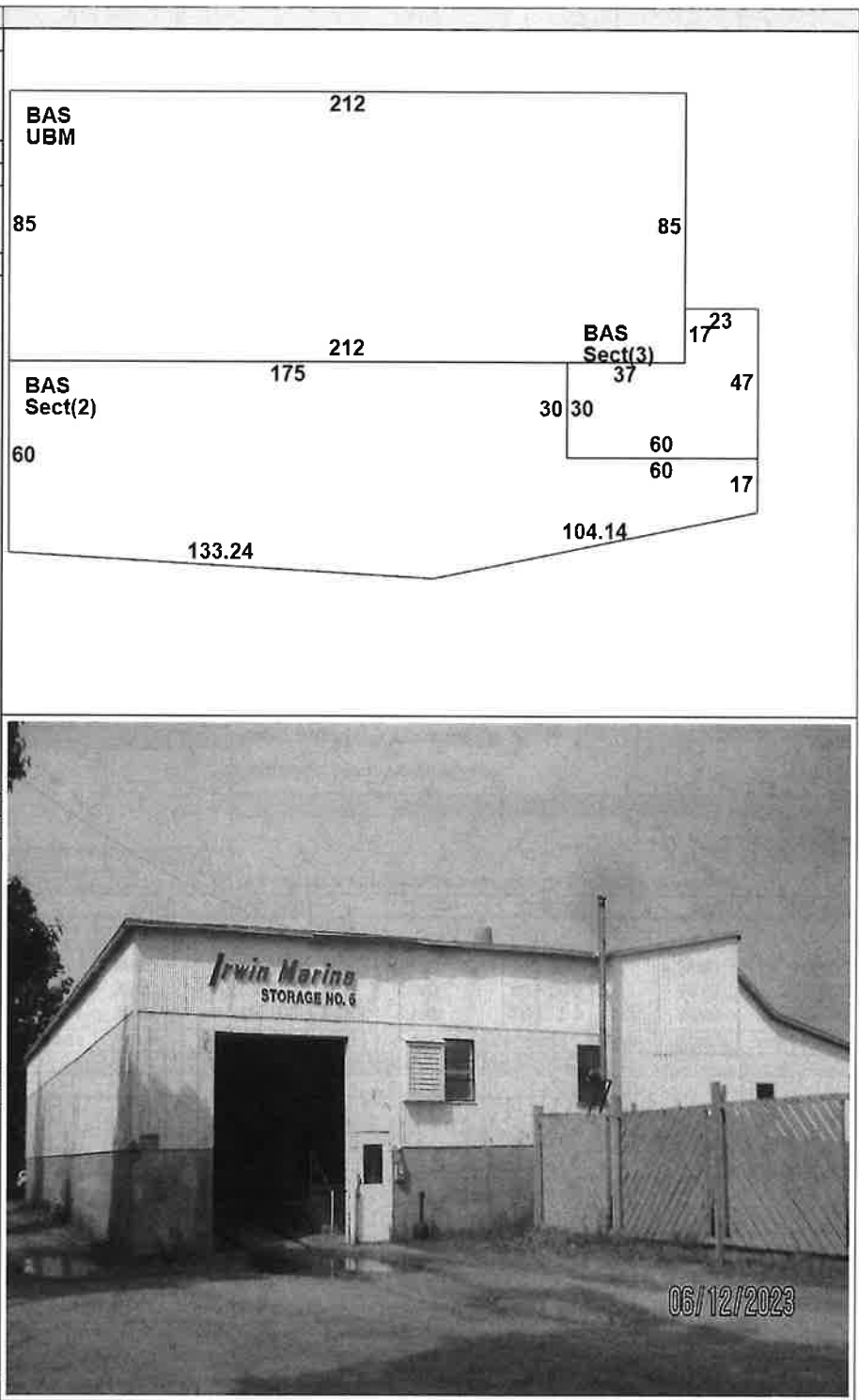
State Use 3840
Print Date 04-10-2025 10:39:30

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD		LOCATION	CURRENT ASSESSMENT						1501 LACONIA, NH VISION						
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed										
						COMMERC.	3840	416,100	416,100										
						COM LAND	3840	574,900	574,900										
		SUPPLEMENTAL DATA				COMMERC.	3840	14,700	14,700										
		Alt Prcf ID 58 220 10C OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6													
		REVIEW ZONE 1 UC ZONE 1 % 100																	
		GIS ID 324-220-2				Assoc Pid#													
						Total		1,005,700	1,005,700										
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)											
UNION AVENUE HOLDINGS LLC		3555 0827	03-02-2023	U	I	650,000	33	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
IRWIN JAMES R & SONS INC		0984 0116	12-31-1986	U	I	0		2024	3840	416,100	2023	3840	298,700	2022	3840	291,100			
IRWIN CORPORATION		0917 0580	09-04-1985	U	V	0			3840	574,900		3840	438,200		3840	383,500			
		0775 0817	08-06-1979	U	I	0			3840	14,700		3840	13,800		3840	15,400			
		Total						Total		1,005,700	Total		750,700	Total		690,000			
EXEMPTIONS			OTHER ASSESSMENTS																
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor										
Total			0.00																
ASSESSING NEIGHBORHOOD																			
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code											
0001				D															
NOTES																			
IRWIN MARINE STORAGE #6,				FUNC: OBSOLETE USE OF BLDG															
BEHIND FRIENDLYS DCK1				FF PER TAX MAP.F: CONCRETE I: NONE															
ELC BLDG #6 SPR=UNUSABLE				ELECT: 03-TYPICAL															
5SLPS/PART DB				THIS PARCEL INCLUDES SLIP1-38 SPCOVE															
PAU FRT/ECO=PART OF				SEE 324-220-3.038															
BLDG ENCROACH. ON RR LAND																			
BUILDING PERMIT RECORD																			
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	VISIT / CHANGE HISTORY										
									Date	Id	Type	Is	Cd	Purpost/Result					
									06-12-2023	PS	S		02	MEASURED					
									06-16-2010	JW			32	COM FIELD REVIEW					
									04-02-2007	SC			03	MEAS & INSPC					
									12-14-2005	RC			03	MEAS & INSPC					
									03-17-1999	TS			03	MEAS & INSPC					
									06-01-1994	JM			26	INFO FROM MAILER					
									09-24-1990	99			99	MMC INFO					
LAND LINE VALUATION SECTION																			
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value			
1	384I	MARINAS MDL-	UC			40,078	SF	1.43	1.00000	5	1.00	PB3			0	14.35	574,900		
1	3840	MARINAS MDL-	UC			314	FF	0.00	1.00000	0	1.00	PB2	10.000		0	0	0		
Total Card Land Units						0.92	AC	Parcel Total Land Area: 0.92						Total Land Value					574,900

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

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

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



Property Location UNION AV
Vision ID 2166

Account # 2939

Map ID 324/ 220/ 2/ 1

Bldg # 1

Bldg Name
Sec # 2 of 3

Card # 2 of 3

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

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION						
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247		1 Level		1 All Public		1 Paved		5 Heavy		Description	Code	Appraised	Assessed							
										COMMER.	3840	416,100	416,100							
										COM LAND	3840	574,900	574,900							
										COMMER.	3840	14,700	14,700							
		SUPPLEMENTAL DATA																		
		Alt Prcl ID 58 220 10C OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6														
		REVIEW ZONE 1 UC ZONE 1 % 100																		
		GIS ID 324-220-2				Assoc Pid#														
										Total 1,005,700				1,005,700						
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
UNION AVENUE HOLDINGS LLC IRWIN JAMES R & SONS INC IRWIN CORPORATION		3555 0827		03-02-2023		U I		650,000		33		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
		0984 0116		12-31-1986		U I		0				2024	3840	416,100	2023	3840	298,700	2022	3840	291,100
		0917 0580		09-04-1985		U V		0					3840	574,900		3840	438,200		3840	383,500
		0775 0817		08-06-1979		U I		0					3840	14,700		3840	13,800		3840	15,400
		Total										Total 1,005,700		Total 750,700		Total 690,000				
EXEMPTIONS				OTHER ASSESSMENTS																
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int		This signature acknowledges a visit by a Data Collector or Assessor								
Total				0.00																
ASSESSING NEIGHBORHOOD																				
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code									
0001					D															
NOTES																				
IRWIN MARINE STORAGE #6, BEHIND FRIENDLYS DCK1 ELC BLDG #6 SPR=UNUSABLE 5SLPS/PART DB PAU FRT/ECO=PART OF BLDG ENCROACH. ON RR LAND										FUNC: OBSOLETE USE OF BLDG FF PER TAX MAP.F: CONCRETE I: NONE ELECT: 03-TYPICAL THIS PARCEL INCLUDES SLIP1-38 SPCOVE SEE 324-220-3.038										
BUILDING PERMIT RECORD																				
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments												
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	384I	MARINAS MDL-	UC			40,078	SF	1.43	1.00000	5	1.00	PB3	10.000		0	14.35	574,900			
1	3840	MARINAS MDL-	UC			314	FF	0.00	1.00000	0	1.00	PB2	8.500		0	0	0			
Total Card Land Units 0.92 AC														Parcel Total Land Area: 0.92				Total Land Value		574,900

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

- Top Section:** A rectangle with a width of 212 and a height of 85. The area is labeled as 212.
- Middle Section:** A rectangle with a width of 175 and a height of 60. The area is labeled as 175.
- Bottom Section:** A rectangle with a width of 104.14 and a height of 17. The area is labeled as 104.14.
- Right Section:** A rectangle with a width of 37 and a height of 17. The area is labeled as 37.
- Left Section:** A rectangle with a width of 60 and a height of 17. The area is labeled as 60.
- Right Section (BAS Sect(3)):** A rectangle with a width of 47 and a height of 23. The area is labeled as 47.
- Left Section (BAS Sect(2)):** A rectangle with a width of 30 and a height of 30. The area is labeled as 30.

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

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

Diagram illustrating a property layout with three sections labeled BAS UBM, BAS Sect(2), and BAS Sect(3). The diagram shows various dimensions and bearings for the boundaries.

- BAS UBM**: A large rectangle with dimensions 212 (top), 85 (left), and 85 (right).
- BAS Sect(2)**: A rectangle below BAS UBM with dimensions 175 (top), 60 (left), and 133.24 (bottom).
- BAS Sect(3)**: A small rectangle to the right of BAS Sect(2) with dimensions 30 (left), 30 (right), 60 (bottom), and 17 (right).
- A small triangle is attached to the top right of BAS Sect(3) with dimensions 17 (left) and 23 (top).
- A bearing of 104.14 is indicated for the bottom boundary of BAS Sect(2).

A black and white photograph of a building with a sign that reads "Irwin Marine STORAGE NO. 6". The building has a flat roof and a chimney on the right side. The sign is mounted on the wall above a dark doorway. The background is a clear sky.A black and white photograph of a large, single-story industrial building, identified by a sign as 'Irwin Marine STORAGE NO. 6'. The building has a light-colored, possibly corrugated metal or concrete, exterior. On the left side, there is a large, dark, open bay door. To the right of this door is a smaller, white door with a small window. Further right, there is a larger window with horizontal blinds. A chain-link fence runs along the right side of the building, partially obscuring it. The ground in front of the building appears to be a dirt or gravel lot. In the bottom right corner of the image, the date '06/12/2023' is printed in a white, sans-serif font.

HD
38
RECEIVED

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

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

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): Kyle Amell

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

Telephone Number(s): (Work): 603-524-2166 (Cell): _____

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

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

Map: 324 Block: 220 Lot: 2 Tax Account. #: 2939

2024 Assessed Valuation: \$ 1,005,700

Property Location:
Union Ave

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

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

Passed and approved the 18th day of October 1990.

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "*taxes too high*", "*disproportionately assessed*" or "*assessment exceeds market value*" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

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

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

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

(Attach additional sheets if needed.)

Please see attached

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
Please see attached					

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: 2/24/25

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

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

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

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

Date: 2/28/25

X 
(Representative's Signature)

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

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

Abatement Request: **Granted** _____ **Revised Assessment \$** _____
 Denied _____
 Date _____

Signature of the Board of Assessors: _____

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

SECTIONS E, F & G

Lot 2

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

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

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

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

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

Lot 3

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

Lot 4

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

2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

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

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

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

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

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

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

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

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

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

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

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

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

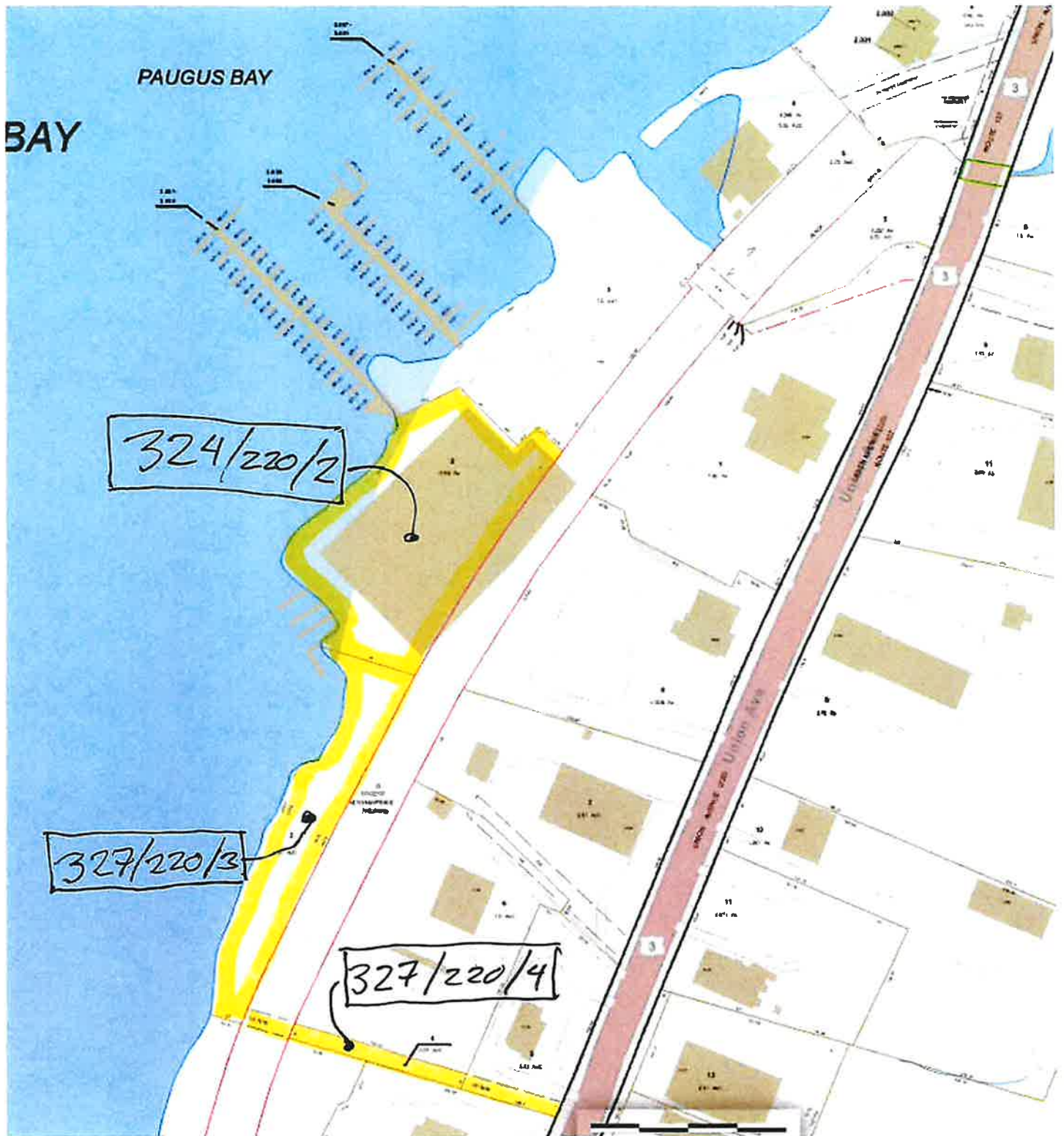
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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

Recommendation

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

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



Property Location UNION AV
Vision ID 2171

Account # 749

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

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

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

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

CONSTRUCTION DETAIL (CONTINUED)

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

COST / MARKET VALUATION	
Building Value New	0
Year Built	0
Effective Year Built	0
Depreciation Code	
Remodel Rating	
Year Remodeled	
Depreciation %	
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	0
Percent Good	
RCNLD	0
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
Ttl Gross Liv / Lease Area		0	0	0		0

No Sketch



HD
RECEIVED
31
B

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

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

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): Kyle Amell

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

Telephone Number(s): (Work): 603-524-2166 (Cell): _____

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

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

Map: 327 Block: 220 Lot: 3 Tax Account. #: 2171 749

2024 Assessed Valuation: \$ 545,700

Property Location:

Union Ave

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

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

Passed and approved the 18th day of October 1990.

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

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

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

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

(Attach additional sheets if needed.)

Please see attached

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
Please see attached					

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: 2/24/25

X

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

X

(Signature) _____

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

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

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

Date: 2/28/25

X [Signature]
(Representative's Signature)

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

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

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

Denied _____

Date _____

Signature of the Board of Assessors: _____

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

SECTIONS E, F & G

Lot 2

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

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

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

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

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

Lot 3

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

Lot 4

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

2024 ABATEMENT REQUEST – Staff Notes

Union Avenue Holdings, LLC

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

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

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

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

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

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

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

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

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

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

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

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

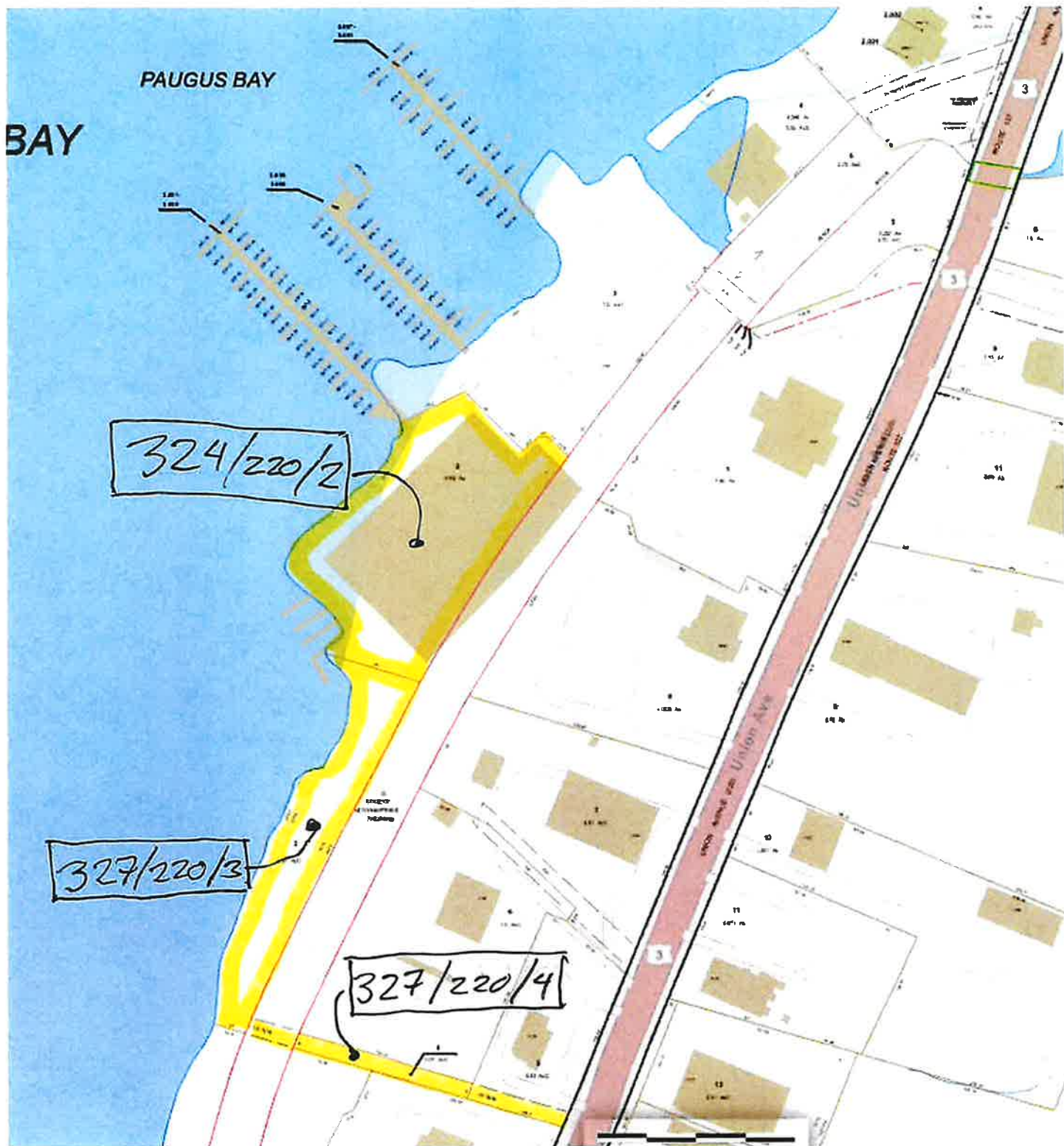
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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

Recommendation

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

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



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

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT										
UNION AVENUE HOLDINGS LLC PO BOX 6720 LACONIA NH 03247				1	Level	0	Undefined	1	Paved	4	Medium	Description		Code	Appraised		Assessed		1501 LACONIA, NH VISION			
				SUPPLEMENTAL DATA																		
				Alt Prcl ID 12059 OWNOCC N					ZONE 2 ZONE 2 % WARD WARD 6													
				REVIEW ZONE 1 UC ZONE 1 % 100					Assoc Pid#					Total		48,000		48,000				
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)									
UNION AVENUE HOLDINGS LLC				3555	0839	03-02-2023		U	V	5,000		24	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
IRWIN JAMES R & SONS INC				1684	0558	09-21-2001		U	I	0		40	2024	3920	48,000	2023	3920	41,100	2022	3920	34,300	
													Total	48,000	Total	41,100	Total	34,300				
EXEMPTIONS						OTHER ASSESSMENTS																
Year	Code	Description		Amount		Code	Description		Number		Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor							
Total				0.00																		
				ASSESSING NEIGHBORHOOD																		
Nbhd		Nbhd Name		Cyclical Group			TIF District			ID Code												
0001				D																		
				NOTES																		
VACANT LAND																						
16' X 182' LOT CONNECTS TO ROW OVER																						
327-220-5 AND RR TO GET TO LOT 327-220-3																						
ACCESS																						
</																						

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description	
Style:	99	Vacant Land				
Model	00	Vacant				
Grade:						
Stories:						
Occupancy			CONDO DATA			
Exterior Wall 1			Parcel Id		C	Owne
Exterior Wall 2					B	S
RooF Structure:			Adjust Type	Code	Description	Factor%
RooF Cover			Condo Flr			
Interior Wall 1			Condo Unit			
Interior Wall 2			COST / MARKET VALUATION			
Interior Flr 1			Building Value New			
Interior Flr 2			Year Built			
Heat Fuel			Effective Year Built			0
Heat Type:			Depreciation Code			
AC Type:			Remodel Rating			
Total Bedrooms			Year Remodeled			
Total Bthrms:			Depreciation %			
Total Half Baths			Functional Obsol			
Total Xtra Fixtrs			External Obsol			
Total Rooms:			Trend Factor			1.000
Bath Style:			Condition			
Kitchen Style:			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			

[illegible]

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

No Sketch



2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: 2/19/25

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

Name: UNION AVENUE HOLDINGS LLC

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

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): Kyle Amell

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

Telephone Number(s): (Work): 603-524-2166 (Cell): _____

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

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

Map: 327 Block: 220 Lot: 4 Tax Account. #: 105207 12059

2024 Assessed Valuation: \$ \$48,000

Property Location:
Union Ave

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

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

Passed and approved the 18th day of October 1990.

29

RECEIVED

FEB 28 2025

ASSESSOR'S OFFICE
LACONIA, NH

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

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

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

(Attach additional sheets if needed.)

Please see attached

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
Please see attached					

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: 2/24/25

X

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

X

(Signature) _____

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

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

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

Date: 2/28/25

X

(Representative's Signature) [Signature]

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

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

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

Denied _____

Date _____

Signature of the Board of Assessors: _____

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

SECTIONS E, F & G

Lot 2

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

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

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

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

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

Lot 3

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

Lot 4

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

2024 ABATEMENT REQUEST – Staff Notes

Map 441 Block 233 Lot 2 – Mills Industries Inc.

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

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

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

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 11 2025

ASSESSOR'S OFFICE
LACONIA, NH

Date: _____

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

Name: Mills Industries

Mailing Address: 167 Water St Laconia

Email address: mw.mills@millsind.com

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

(Home): 603-528-4217

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): _____

Mailing Address(es): _____

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

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

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

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

2024 Assessed Valuation: \$ 989,500

Property Location: 167 Water St Laconia

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

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

Passed and approved the 18th day of October 1990.

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

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- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

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

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

(Attach additional sheets if needed.)

see attached building repair summary

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

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

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

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

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

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

Date:

X

X

Date: _____

X

Signature of the Board of Assessors: _____

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

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

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

Dear Taxpayer:

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION						
MILLS INDUSTRIES INC 167 WATER ST LACONIA NH 03246				1	Level	1	All Public	1	Paved	4	Medium	Description		Code	Appraised		Assessed							
				SUPPLEMENTAL DATA												INDUSTR.	4000			830,200		830,200		
				Alt Prcl ID 132 233 10A OWNOCC Y				ZONE 2 ZONE 2 % WARD WARD 4				IND LAND		4000	136,800		136,800							
				REVIEW ZONE 1 UC ZONE 1 % 100								INDUSTR.		4000	22,500		22,500							
				GIS ID 441-233-24				Assoc Pid#																
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)								
MILLS INDUSTRIES INC LACONIA IND DEV CORP				0928 0576		12-31-1985		U		I		0				Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
				0645 0285		12-06-1974						0				2024	4000	830,200	2023	4000	463,300	2022	4000	462,800
																	4000	136,800		4000	108,700		4000	108,700
																	4000	22,500		4000	22,500		4000	22,500
				Total										Total	989,500	Total		594,500	Total		594,000			
EXEMPTIONS								OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description		Amount		Code	Description		Number		Amount		Comm Int		APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 771,000 Appraised Xf (B) Value (Bldg) 59,200 Appraised Ob (B) Value (Bldg) 22,500 Appraised Land Value (Bldg) 136,800 Special Land Value 0 Total Appraised Parcel Value 989,500 Valuation Method C Total Appraised Parcel Value 989,500									
Total				0.00																				
ASSESSING NEIGHBORHOOD																								
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																
0001				C		TIF																		
NOTES																								
MILLS INDUSTRIES																								
TENT=NV																								
BUILDING PERMIT RECORD														VISIT / CHANGE HISTORY										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments						Date	Id	Type	Is	Cd	Purpost/Result					
2023-00093	03-08-2023	16	COM BUILD	16,000		100		WIDEN OVERHEAD DOOR O 12X13 STORAGE TENT						12-14-2023	PS	B		15	PERMIT VISIT					
2020-00429	10-28-2020	00	Undefined	500		100								04-05-2021	TB	B		30	EXTERIOR INSPECTION					
														07-13-2016	DG			16	FIELDREV CHG					
														06-16-2010	JW			32	COM FIELD REVIEW					
									07-13-1987	99			99	MMC INFO										
LAND LINE VALUATION SECTION																								
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes		Location Adjustme		Adj Unit Pric	Land Value						
1	4000	FACTORY MDL-	UC			70,132	SF	1.30	1.00000	5	1.00	COM	1.500				0	1.95	136,800					
Total Card Land Units						1.61	AC	Parcel Total Land Area: 1.61						Total Land Value						136,800				

A diagram of a stepped rectangular area. The top horizontal edge is labeled 230. The right vertical edge is labeled 102. The bottom horizontal edge is labeled 180. The left vertical edge is labeled 132. The bottom-left corner is stepped, with a horizontal segment labeled 50 and a vertical segment labeled 30. The label BAS is located in the top-left corner of the area.

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

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

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

January 30, 2025

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

PROPOSAL

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

Scope of work will consist of:

Renting a manlift for repair of block work

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

Regrouting joints with new mortar

Areas of work to be done are according to photos provided

No work will be done behind trailers facing Body Cote building

No work done on front of building

All work will be done in warm weather

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

Continued

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

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

PROPOSAL

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

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

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

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

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

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

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

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

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

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

Above price is guaranteed for 30 days



January 6, 2025

Mills Industries
167 Water Street
Laconia, NH 03246

ATTENTION: Mr. Mike Mills

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

Dear Mr. Mills:

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

Re-roofing Scope of Work:

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

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



OUR AFFILIATES



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



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



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

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

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

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

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

Alternates:

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

Labor: \$85.00 per man hour

Material: Cost plus 20%

Trucks: \$150.00 per trip, if required

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

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

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

January 6, 2025

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

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

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

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

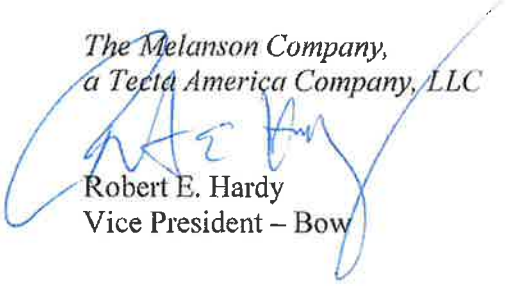
Mr. Mike Mills
Mills Industries

January 6, 2025

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

Very truly yours,

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


Robert E. Hardy
Vice President – Bow

Accepted by: _____

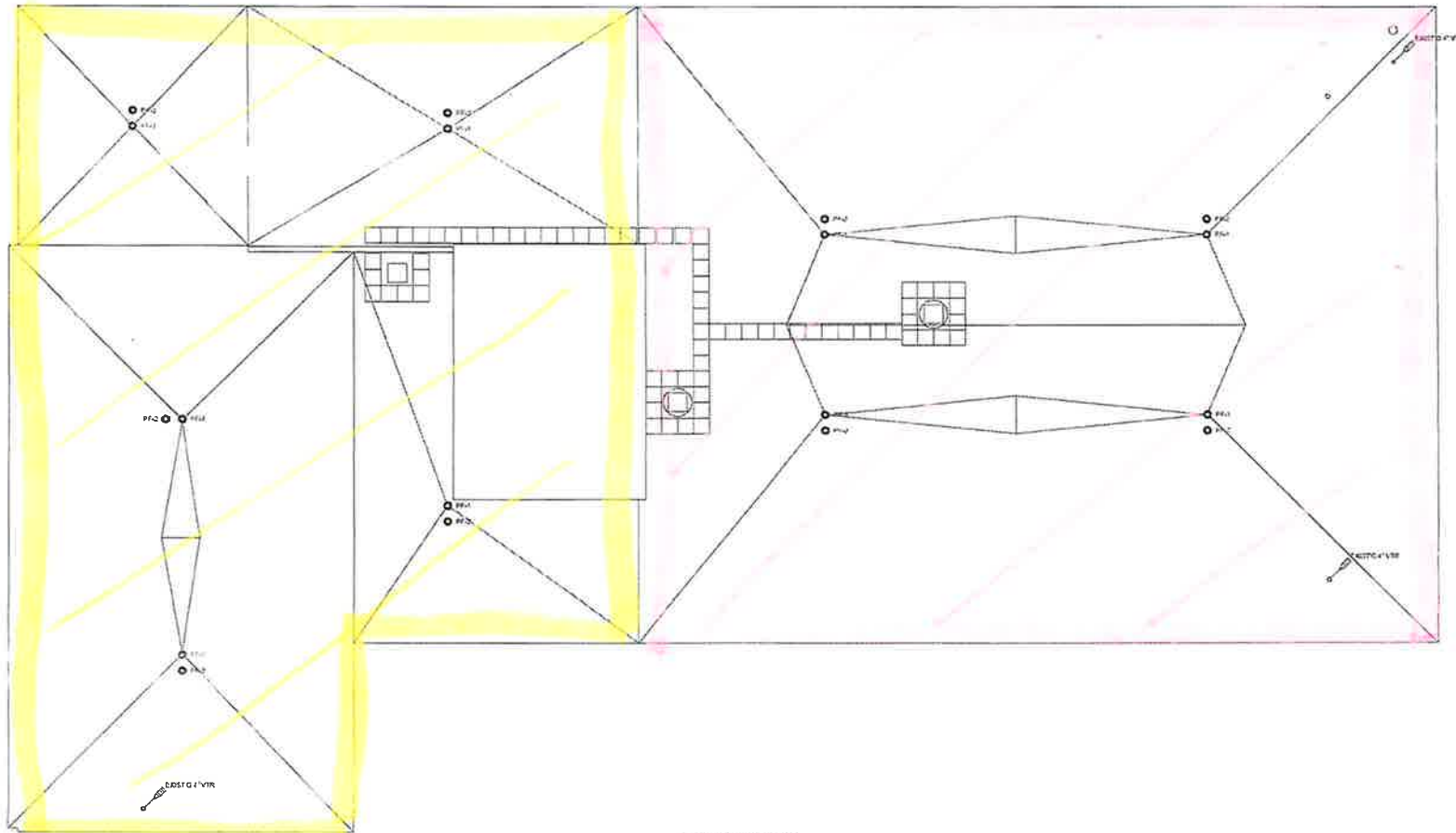
Phase I –	Yes	No
Phase II -	Yes	No
Both sections at the same time -	Yes	No
Alternate A -	Yes	No
Alternate B -	Yes	No

Date: _____

REH/sal

Phase I

Phase II



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

Architect



MILLS INDUSTRIES REEROOF
167 WATER STREET
LACONIA, NH

SCALE

NOT TO SCALE

PROJECT NO. 1000
DATE 10/1/2010
BY J. G. G.

PROJECT NAME
MILLS INDUSTRIES REEROOF

SHEET NO.

P1.1



SafetyRailCompany

Fall Protection for Life and Compliance



ROOF ACCESS SAFETY

COMPLETE FALL PROTECTION



PROUDLY 100%
MADE IN THE USA

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

SRC HATCHGUARD FOR ROOF HATCH ACCESS

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

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



SAFETY FROM THE FIRST STEP

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

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

2 FOOT SAFE LANDING ZONE



SECURE HANDHOLD AT ALL TIMES

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



OSHA COMPLIANT PROTECTION

15 MINUTE INSTALLATION

FEATURES AND BENEFITS

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

OSHA COMPLIANCE

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

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



SIZES AVAILABLE UP TO 5'W x 14'L



SIMPLE COMPRESSION FIT ON CURB

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

BPMS@METROCAST.NET

Estimate

Date	Estimate No.
8/29/2023	3315

Name/Address

MILLS INDUSTRIES
MIKE MILLS
167 WATER STREET
LACONIA, NH 03246

Project

LACONIA, NH

Description

Total

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

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

TOTAL MATERIALS & LABOR

19,260.00

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

HOMEOWNER SIGNATURE

DATE

CONTRACTOR'S SIGNATURE

DATE

THIS ESTIMATE IS VALID FOR 30 DAYS.

Total

\$19,260.00



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

BILL TO

Mills Industries
167 Water Street
Laconia, NH 03246 USA

ESTIMATE
108238835

ESTIMATE DATE
Sep 01, 2023

JOB ADDRESS

Mills Industries
167 Water Street
Laconia, NH 03246 USA

Project: 109736868

ESTIMATE DETAILS

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

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

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

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

CUSTOMER AUTHORIZATION

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

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

than midnight, three business days from the above date.

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

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

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

Proposals are valid for fifteen (15) days.

Sign here

Date



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

BILL TO

Mills Industries
167 Water Street
Laconia, NH 03246 USA

ESTIMATE
108238237

ESTIMATE DATE
Sep 01, 2023

JOB ADDRESS

Mills Industries
167 Water Street
Laconia, NH 03246 USA

Project: 109736868

ESTIMATE DETAILS

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

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

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

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

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

CUSTOMER AUTHORIZATION

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

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

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

Proposals are valid for fifteen (15) days.

Sign here

Date

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

JAMES LYMAN
PRESIDENT

JOHN T. "JACK" LYMAN
VICE PRESIDENT

Proposal
EST. 1948
JOHN H. Lyman
AND SONS, INC.
EXCAVATING CONTRACTOR
310 HOYT RD.
GILFORD, NEW HAMPSHIRE 03249

603-524-4314
FAX 527-0897

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

We hereby submit specifications and estimates for:

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

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

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

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

Payment to be made as follows:

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

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

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

Authorized Signature *Laura M. Magnuson for Jack Lyman*

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

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

Date of Acceptance: _____

Signature _____

Signature _____

2024 ABATEMENT REQUEST – Staff Notes

Map 21-253-13, Thomas J. Pappas

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

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

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

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

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

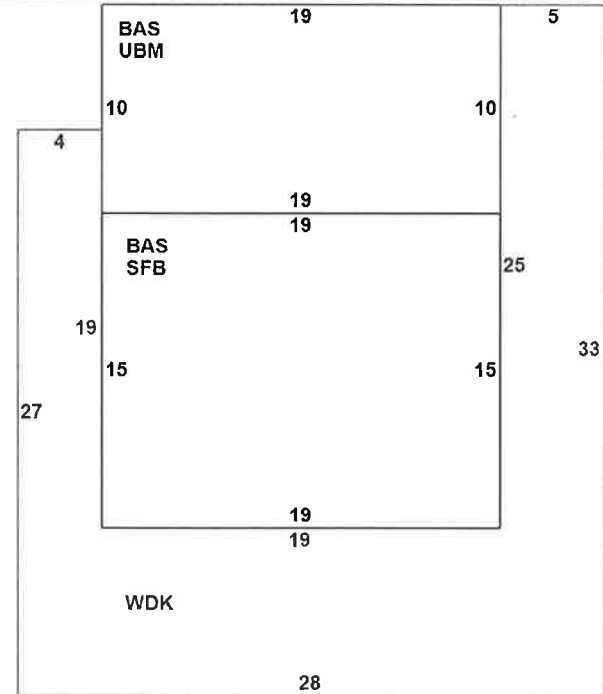
State Use 1013
Print Date 03-13-2025 11:24:14

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

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BHS1	BOAT HSE AV	L	280	88.00	1968	A	50		0	12,300
SHD1	SHED FRAME	L	250	12.00	1968	F	25		0	800
SHD1	SHED FRAME	L	64	12.00	1968	F	25		0	200
SHD1	SHED FRAME	L	32	12.00	1968	F	25		0	100
FPL1	FIREPLACE B	B	1	3100.00	1994		70.0		0	2,200
DCK1	DOCKS-RES	L	35	35.00		F	25		0	300

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



AB

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: February 27, 2025

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

Name: Thomas J. Pappas

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

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

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s):

Mailing Address(es):

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

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

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

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

2024 Assessed Valuation: \$ 1,448,300

Property Location: 520 Leighton Avenue, Laconia, NH

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

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

Passed and approved the 18th day of October 1990.

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

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

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

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

(Attach additional sheets if needed.)

See Attached for Reasons for Abatement

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

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

Map/Block/Lot#	<u>21/253/13</u>	Appeal Year Market Value \$	<u>1,100,000</u>
Map/Block/Lot#		Appeal Year Market Value \$	

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: February 27, 2025

X _____
(Signature)

X _____
(Signature)

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

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

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

Date: _____

X _____
(Representative's Signature)

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

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

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

Denied _____

Date _____

Signature of the Board of Assessors: _____

SECTION E

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

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

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

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

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

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