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. Margate Motel Inc., 304-220-17

9.VII. Margate Motel Inc., 303-23-3

9.VIII. Margate Motel Inc., 303-23-1

9.IX. Margate Inc., 303-23-2

9.X. Margate Inc., 283-23-1

9.XI. 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 TB

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

RECEIVED
MAR 2 0 2025
ASSESSOR'S OFFICE
LACONIA, NH
Postmarked 3/18/25

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): 978-9799643 (Home): Jimmy123FLY@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: 182 Block: 248 Lot: 001 **Tax Account. #:** ~~L3134~~

2024 Assessed Valuation: $

Property Location: 1011 Weir's Blvd unit 1

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

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

Passed and approved the 18th day of October 1990.

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

Town Parcel ID#	Street Address	Description	Assessment

SECTION E. Reasons for Abatement Application

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

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

a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or

b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or

c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

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

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

(Attach additional sheets if needed.)

The bildan need 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).

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

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

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

Signature of Property Owner(s) and Representatives

Date: 3-1-25

X ______________________
(Signature)

X ______________________
(Signature)

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

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

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

Date: 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 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.**

Property Location 1011 WEIRS BV #1 | Map ID 182/ 248/ 7/ 001/ | Bldg Name | State Use 1020
Vision ID 2745 | Account # 797 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-20-2025 3:21:01 P

CURRENT OWNER

BURNS GLENN WARREN J & DYCE
ESTATE OF BURNS ESTHER
38 SUMMER ST UNIT 462
LYNNFIELD MA 01940

TOPO	UTILITIES	STRT / ROAD	LOCATION
4 Rolling	5 Well	1 Paved	5 Heavy
	3 Public Sewer		

SUPPLEMENTAL DATA

Alt Prcl ID	76 248 1A	ZONE 2	
OWNOCC	N	ZONE 2 %	
REVIEW		WARD	WARD 6
ZONE 1	CR		
ZONE 1 %	100		
GIS ID	182-248-7	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RESIDNTL	1020	102,200	102,200
RESIDNTL	1020	700	700
	Total	102,900	102,900

1501
LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
BURNS GLENN WARREN J & DYCE MARY	3202	0950	10-18-2018	U	I	0	38
BURNS RICHARD J/BURNS GLENN WARRE	1932	0134	05-29-2003	U	I	1	1A
BURNS RICHARD J & ESTHER T	1755	0994	05-23-2002	U	V	0	1
BURNS RICHARD J	0789	0755	06-09-1980			0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	1020	102,200	2023	1020	102,100	2022	1020	84,400
	1020	700		1020	700		1020	700
	Total	102,900		Total	102,800		Total	85,100

This signature acknowledges a visit by a Data Collector or Assessor

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	101,800
Appraised Xf (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

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		B		

NOTES

WILDWOOD SHORES #1
DECK SIZE ESTIMATED

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2021-00188	05-10-2021	25	ROOF NEW	1,800	10-06-2021	100		RE ROOF

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
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 Adjustmen	Adj Unit P	Land Value
1	1020	CONDO MDL-0	CR			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

Property Location 1011 WEIRS BV #1 | Map ID 182/ 248/ 7/ 001/ | Bldg Name | State Use 1020
Vision ID 2745 | Account # 797 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-20-2025 3:21:01 P

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	7A	Condo Conv
Model	05	Res Condo
Grade	02	Below Average
Stories:	1	1 Story
Occupancy	1	
Interior Wall 1:	05	Drywall/Sheet
Interior Wall 2:		
Interior Floor 1	14	Carpet
Interior Floor 2	02	Minimum/Plywd
Heat Fuel:	01	Coal/Wood/None
Heat Type:	01	None
AC Type:	01	None
Ttl Bedrms:	01	1 Bedroom
Ttl Bathrms:	1	1 Full
Ttl Half Bths:	0	
Xtra Fixtres		
Total Rooms:	3	3 Rooms
Bath Style:	02	Average
Kitchen Style:	02	Average

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

CONDO DATA

Parcel Id	104155	C	108	Owne	0.0
	WILDWOOD SHORE	B	1	S	7

Adjust Type	Code	Description	Factor%
Condo Flr	A	Average	100
Condo Unit	D	D	100

COST / MARKET VALUATION

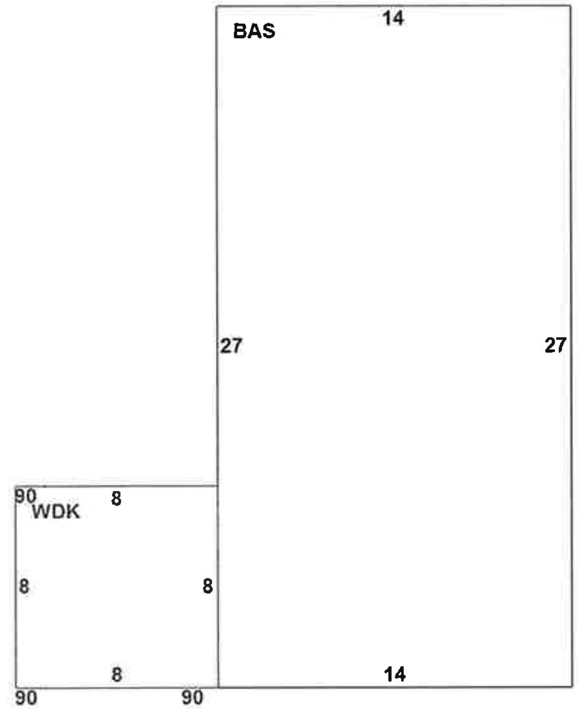
Building Value New	181,820
Year Built	1945
Effective Year Built	1980
Depreciation Code	FR
Remodel Rating	
Year Remodeled	
Depreciation %	44
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	56
Cns Sect Rcnld	101,800
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
HRTH	HEARTH	B	1	800.00	1975		56		0.00	400
SHD1	SHED FRAME	L	38	12.00	1945	F	25		0.00	100
LNT	LEAN-TO	L	32	7.00	1945	F	25		0.00	100
PAT1	PATIO-AVG	L	160	6.00		A	50		0.00	500

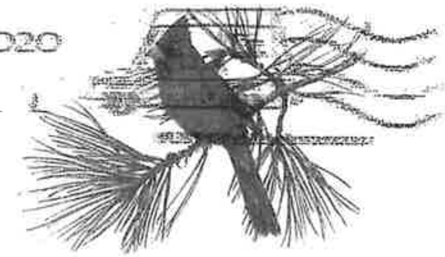
BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	378	378	378	459.90	173,840
WDK	Deck, Wood	0	64	6	43.12	2,759
	Ttl Gross Liv / Lease Area	378	442	384		176,599



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

BOSTON MA 020
18 MAR 2025 PM 2



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

03246-347499

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 Winnipesaukee. 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

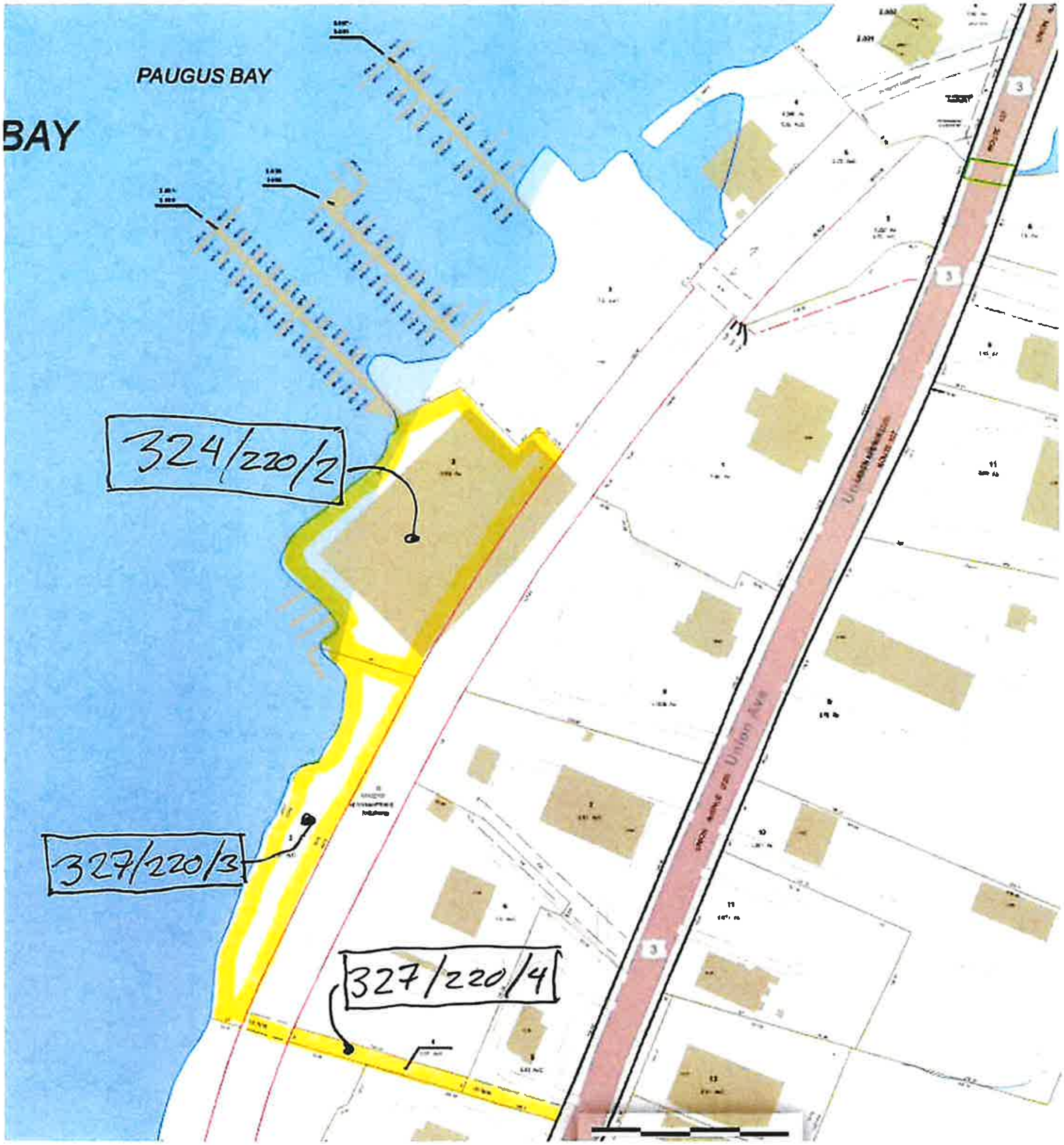
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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.



PAUGUS BAY
BAY
324/220/2
327/220/3
327/220/4
Union Ave
UNION AVENUE

Property Location UNION AV | Map ID 324/ 220/ 2/ / | Bldg Name | State Use 3840
Vision ID 2166 | Account # 2939 | Bldg # 1 | Sec # 1 of 3 | Card # 1 of 3 | Print Date 04-10-2025 10:39:30

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
UNION AVENUE HOLDINGS LLC	1 Level	1 All Public	1 Paved	5 Heavy
PO BOX 6720				
LACONIA NH 03247				

SUPPLEMENTAL DATA

Alt Prcl ID	58 220 10C	ZONE 2	
OWNOCC	N	ZONE 2 %	
		WARD	WARD 6
REVIEW			
ZONE 1	UC		
ZONE 1 %	100		
GIS ID	324-220-2	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
COMMERC.	3840	416,100	416,100
COM LAND	3840	574,900	574,900
COMMERC.	3840	14,700	14,700
Total		1,005,700	1,005,700

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
UNION AVENUE HOLDINGS LLC	3555	0827	03-02-2023	U	I	650,000	33
IRWIN JAMES R & SONS INC	0984	0116	12-31-1986	U	I	0	
IRWIN CORPORATION	0917	0580	09-04-1985	U	V	0	
	0775	0817	08-06-1979	U	I	0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
2024	3840	416,100	2023	3840	298,700	2022	3840	291,100
	3840	574,900		3840	438,200		3840	383,500
	3840	14,700		3840	13,800		3840	15,400
	Total	1,005,700		Total	750,700		Total	690,000

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	410,700
Appraised Xf (B) Value (Bldg)	5,400
Appraised Ob (B) Value (Bldg)	14,700
Appraised Land Value (Bldg)	574,900
Special Land Value	0
Total Appraised Parcel Value	1,005,700
Valuation Method	C
Total Appraised Parcel Value	1,005,700

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

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.	Nhbd 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

Property Location UNION AV | Map ID 324/ 220/ 2/ / | Bldg Name | State Use 3840
Vision ID 2166 | Account # 2939 | Bldg # 1 | Sec # 1 of 3 | Card # 1 of 3 | Print Date 04-10-2025 10:39:31

CONSTRUCTION DETAIL

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-finsh 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	3841	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	
% Comn Wall	0.00	
1st Floor Use:	3841	

CONSTRUCTION DETAIL (CONTINUED)

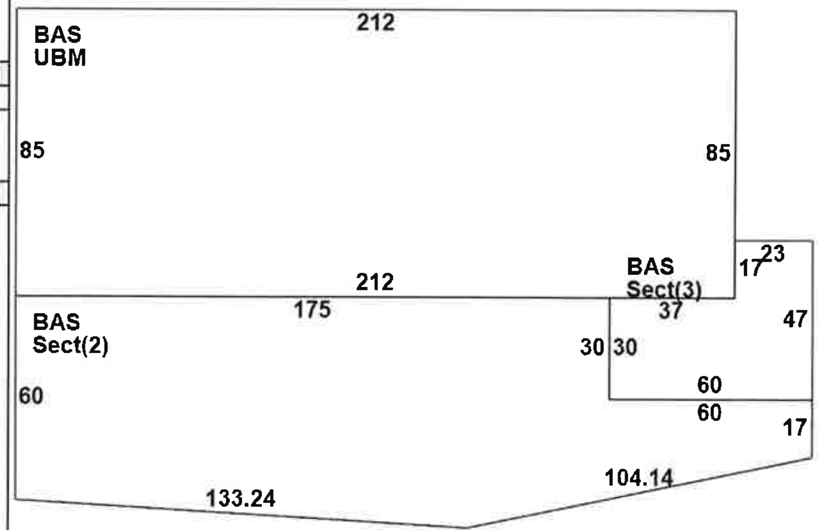
Element	Cd	Description

MIXED USE

Code	Description	Percentage
3841	MARINAS MDL-96	100
		0
		0

COST / MARKET VALUATION

RCN	747,568
Year Built	1920
Effective Year Built	1984
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	
External Obsol	
Trend Factor	1.000
Condition	
Condition %	
Percent Good	60
RCNLD	410,700
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
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 | Map ID 324/ 220/ 2/ / | Bldg Name | State Use 3840
Vision ID` 2166 | Account # 2939 | Bldg # 1 | Sec # 2 of 3 | Card # 2 of 3 | Print Date 04-10-2025 10:39:31

CURRENT OWNER

UNION AVENUE HOLDINGS LLC

PO BOX 6720

LACONIA NH 03247

TOPO		UTILITIES		STRT / ROAD		LOCATION	
1	Level	1	All Public	1	Paved	5	Heavy

SUPPLEMENTAL DATA

Alt Prcl ID	58 220 10C	ZONE 2	
OWNOCC	N	ZONE 2 %	
		WARD	WARD 6
REVIEW			
ZONE 1	UC		
ZONE 1 %	100		
GIS ID	324-220-2	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
COMMERC.	3840	416,100	416,100
COM LAND	3840	574,900	574,900
COMMERC.	3840	14,700	14,700
	Total	1,005,700	1,005,700

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
UNION AVENUE HOLDINGS LLC	3555	0827	03-02-2023	U	I	650,000	33
IRWIN JAMES R & SONS INC	0984	0116	12-31-1986	U	I	0	
IRWIN CORPORATION	0917	0580	09-04-1985	U	V	0	
	0775	0817	08-06-1979	U	I	0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
2024	3840	416,100	2023	3840	298,700	2022	3840	291,100
	3840	574,900		3840	438,200		3840	383,500
	3840	14,700		3840	13,800		3840	15,400
	Total	1,005,700		Total	750,700		Total	690,000

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	410,700
Appraised Xf (B) Value (Bldg)	5,400
Appraised Ob (B) Value (Bldg)	14,700
Appraised Land Value (Bldg)	574,900
Special Land Value	0
Total Appraised Parcel Value	1,005,700
Valuation Method	C
Total Appraised Parcel Value	1,005,700

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

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.	Nhbd 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

Property Location UNION AV | Map ID 324/ 220/ 2/ / | Bldg Name | State Use 3840
Vision ID 2166 | Account # 2939 | Bldg # 1 | Sec # 2 of 3 | Card # 2 of 3 | Print Date 04-10-2025 10:39:31

CONSTRUCTION DETAIL

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-finsh Metl
Roof Structure	03	Gable/Hip
Roof Cover	02	Rolled Compos
Interior Wall 1	01	Minim/Masonry
Interior Wall 2		
Interior Floor 1	03	Concr-Finished
Interior Floor 2		
Heating Fuel	01	Coal/Wood/None
Heating Type	01	None
AC Type	01	None
Bldg Use	3841	MARINAS MDL-96
Total Rooms		
Total Bedrms	00	
Total Baths	0	
Heat/AC	00	NONE
Frame Type	02	WOOD FRAME
Baths/Plumbing	00	NONE
Ceiling/Wall	01	SUSP-CEIL ONLY
Rooms/Prtns	02	AVERAGE
Wall Height	14.00	
% Comn Wall	0.00	
1st Floor Use:	3841	

CONSTRUCTION DETAIL (CONTINUED)

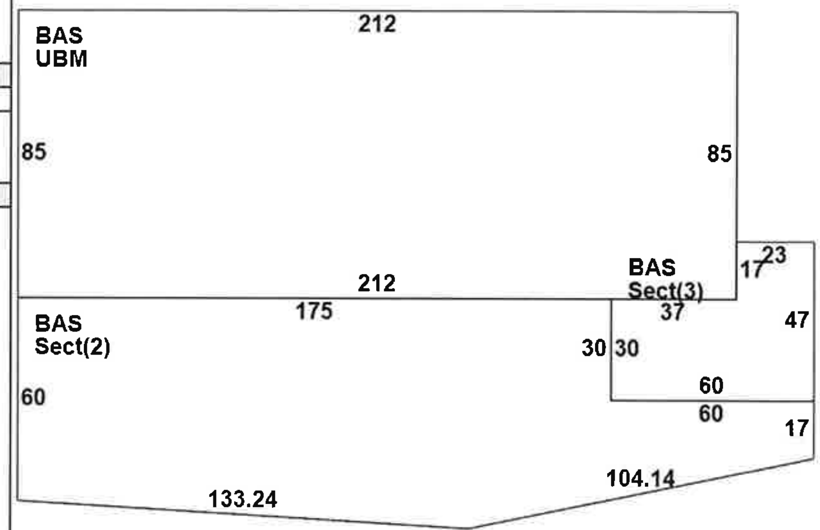
Element	Cd	Description

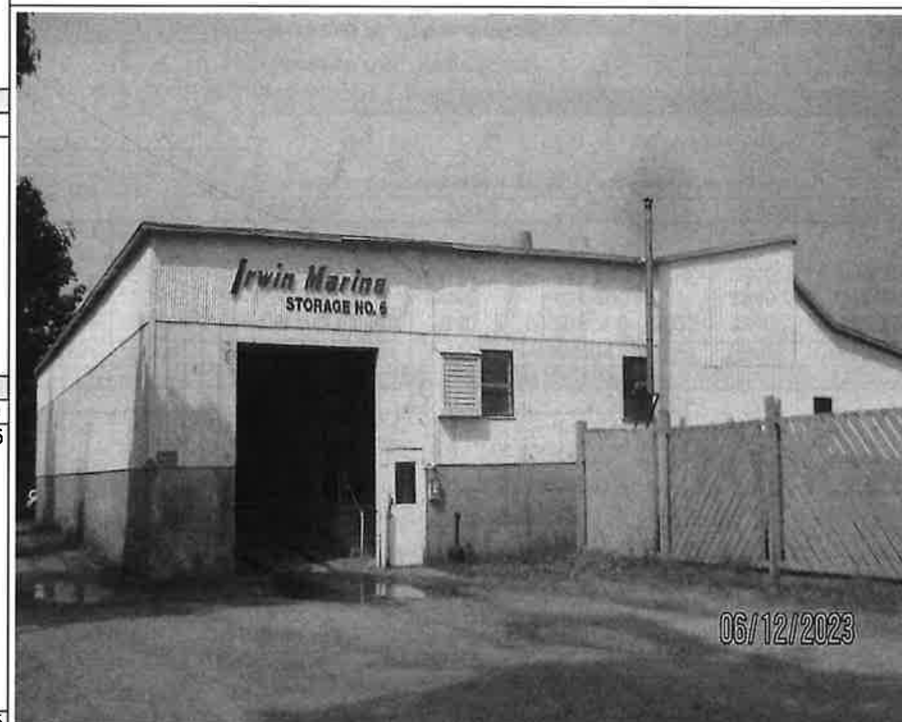
MIXED USE

Code	Description	Percentage
3841	MARINAS MDL-96	100
		0
		0

COST / MARKET VALUATION

RCN	747,568
Year Built	1940
Effective Year Built	1984
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	10
External Obsol	2
Trend Factor	1.000
Condition	
Condition %	
Percent Good	48
RCNLD	410,700
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	





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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	12,577	12,577	12,577	19.97	251,175
	Ttl Gross Liv / Lease Area	12,577	12,577	12,577		251,175

Property Location UNION AV | Map ID 324/ 220/ 2/ / | Bldg Name | State Use 3840
Vision ID 2166 | Account # 2939 | Bldg # 1 | Sec # 3 of 3 | Card # 3 of 3 | Print Date 04-10-2025 10:39:32

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
UNION AVENUE HOLDINGS LLC	1 Level	1 All Public	1 Paved	5 Heavy
PO BOX 6720				
LACONIA NH 03247				

SUPPLEMENTAL DATA

Alt Prcl ID	58 220 10C	ZONE 2	
OWNOCC	N	ZONE 2 %	
		WARD	WARD 6
REVIEW			
ZONE 1	UC		
ZONE 1 %	100		
GIS ID	324-220-2	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
COMMERC.	3840	416,100	416,100
COM LAND	3840	574,900	574,900
COMMERC.	3840	14,700	14,700
Total		1,005,700	1,005,700

1501
LACONIA, NH

VISION

RECORD OF OWNERSHIP

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UNION AVENUE HOLDINGS LLC	3555	0827	03-02-2023	U	I	650,000	33
IRWIN JAMES R & SONS INC	0984	0116	12-31-1986	U	I	0	
IRWIN CORPORATION	0917	0580	09-04-1985	U	V	0	
	0775	0817	08-06-1979	U	I	0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
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	3840	574,900		3840	438,200		3840	383,500
	3840	14,700		3840	13,800		3840	15,400
	Total	1,005,700		Total	750,700		Total	690,000

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	410,700
Appraised Xf (B) Value (Bldg)	5,400
Appraised Ob (B) Value (Bldg)	14,700
Appraised Land Value (Bldg)	574,900
Special Land Value	0
Total Appraised Parcel Value	1,005,700
Valuation Method	C
Total Appraised Parcel Value	1,005,700

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

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.	Nhbd 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

Property Location UNION AV
Vision ID 2166 Account # 2939 Map ID 324/ 220/ 2/ / Bldg # 1 Bldg Name Sec # 3 of 3 Card # 3 of 3 State Use 3840
Print Date 04-10-2025 10:39:32

CONSTRUCTION DETAIL

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-finsh Metl
Roof Structure	03	Gable/Hip
Roof Cover	02	Rolled Compos
Interior Wall 1	05	Drywall/Sheet
Interior Wall 2		
Interior Floor 1	03	Concr-Finished
Interior Floor 2		
Heating Fuel	02	Oil
Heating Type	04	Forced Air-Duc
AC Type	01	None
Bldg Use	384I	MARINAS MDL-96
Total Rooms		
Total Bedrms	00	
Total Baths	05	
Heat/AC	00	NONE
Frame Type	02	WOOD FRAME
Baths/Plumbing	02	AVERAGE
Ceiling/Wall	01	SUSP-CEIL ONLY
Rooms/Prtns	02	AVERAGE
Wall Height	14.00	
% Comn Wall	0.00	
1st Floor Use:	384I	

CONSTRUCTION DETAIL (CONTINUED)

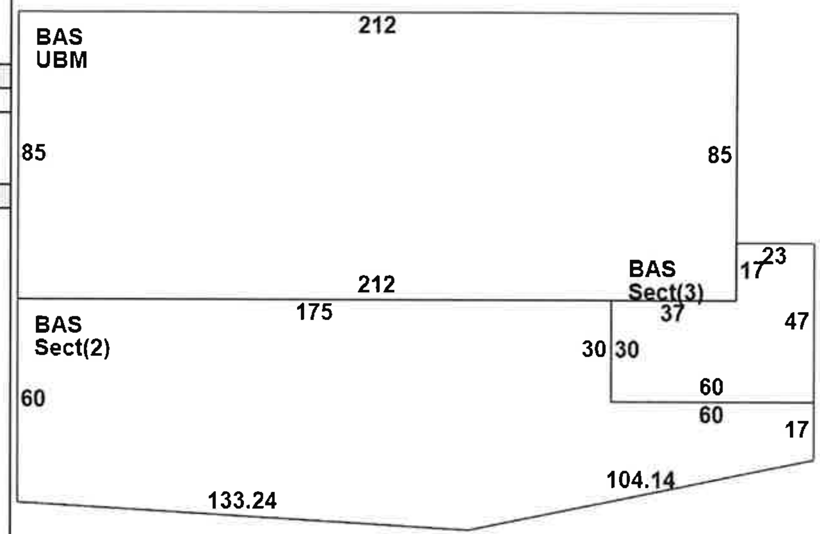
Element	Cd	Description

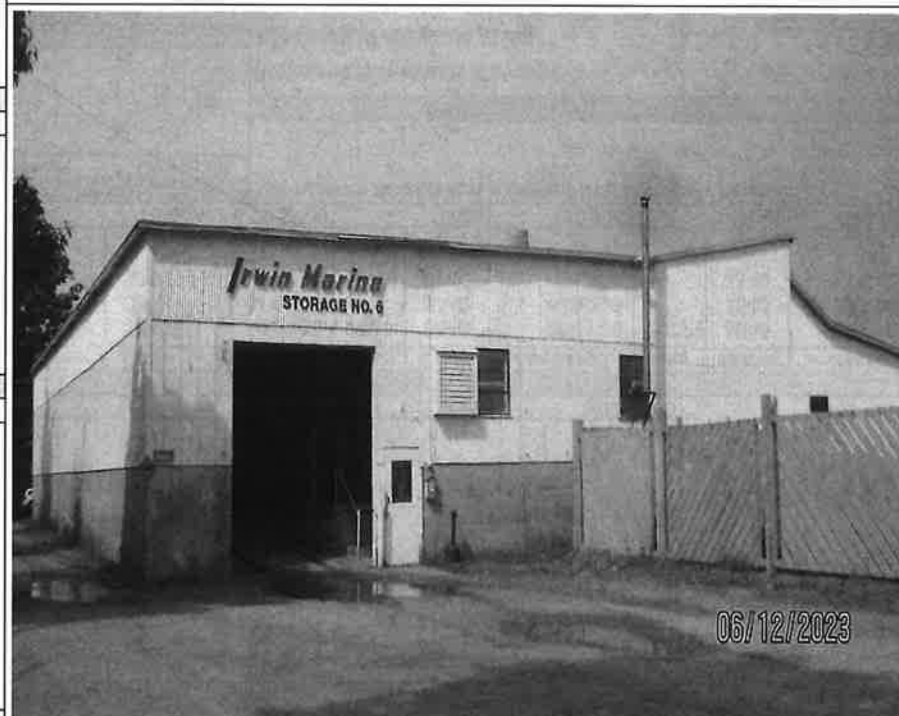
MIXED USE

Code	Description	Percentage
384I	MARINAS MDL-96	100
		0
		0

COST / MARKET VALUATION

RCN	747,568
Year Built	1940
Effective Year Built	1984
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	10
External Obsol	2
Trend Factor	1.000
Condition	
Condition %	
Percent Good	48
RCNLD	410,700
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	





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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,191	2,191	2,191	29.46	64,540
	Ttl Gross Liv / Lease Area	2,191	2,191	2,191		64,540

38

HD

RECEIVED

FEB 2 8 2025

ASSESSOR'S OFFICE
LACONIA, NH

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: 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.

Town Parcel ID#	Street Address	Description	Assessment
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).

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
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: 4/24/25

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: 4/28/25

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	$450,000
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 Winnipesaukee. 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

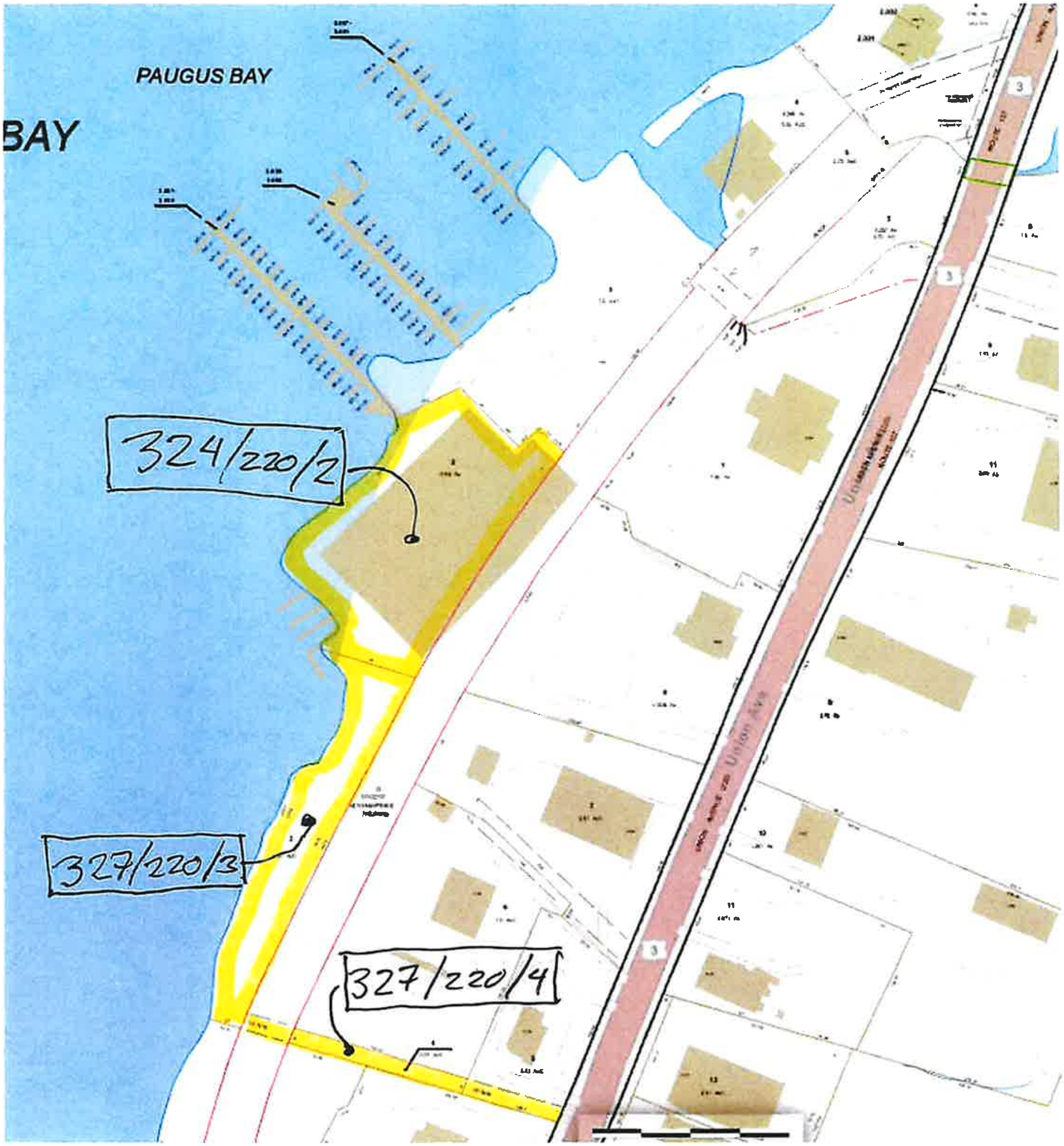
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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.


PAUGUS BAY
BAY
324/220/2
327/220/3
327/220/4
Union Ave
Union Ave
3
3
3

Property Location UNION AV | Map ID 327/ 220/ 3/ / | Bldg Name | State Use 3920
Vision ID 2171 | Account # 749 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-13-2025 11:19:46

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
UNION AVENUE HOLDINGS LLC	4 Rolling			1 None
PO BOX 6720				
LACONIA NH 03247				

SUPPLEMENTAL DATA

Alt Prcl ID	58 220 8B	ZONE 2	
OWNOCC	N	ZONE 2 %	
		WARD	WARD 6
REVIEW			
ZONE 1	UC		
ZONE 1 %	100		
GIS ID	327-220-3	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
COM LAND	3920	545,700	545,700
	Total	545,700	545,700

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
UNION AVENUE HOLDINGS LLC	3555	0831	03-02-2023	U	V	45,000	24
IRWIN JAMES R & SONS INC	1684	0558	09-21-2001	Q	I	92,000	00
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	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	3920	545,700	2023	3920	140,100	2022	3920	116,800
	Total	545,700		Total	140,100		Total	116,800

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	545,700
Special Land Value	0
Total Appraised Parcel Value	545,700
Valuation Method	C
Total Appraised Parcel Value	545,700

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		D		

NOTES

LOT BEHIND PYROFAX GAS
ROW THRU

SURVEY IN 12-82
R=NO HUMAN CONTACT=
CITY WATER SUPPLY

NO DOCK WITHOUT CITY+
STATE APPROVAL

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
06-09-2023	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	10.000		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

Property Location UNION AV | Map ID 327/ 220/ 3/ / | Bldg Name | State Use 3920

Vision ID 2171 | Account # 749 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-13-2025 11:19:46

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	94	Outbuildings
Model	00	Vacant
Grade:		
Stories:		
Occupancy		
Exterior Wall 1		
Exterior Wall 2		
Roof Structure:		
Roof Cover		
Interior Wall 1		
Interior Wall 2		
Interior Flr 1		
Interior Flr 2		
Heat Fuel		
Heat Type:		
AC Type:		
Total Bedrooms		
Total Bthrms:		
Total Half Baths		
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:		
Kitchen Style:		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

CONDO DATA

Parcel Id		C		Owne	0.0
		B		S	

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	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	

No Sketch

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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

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

HD RECEIVED 31 B

FEB 2 8 2025
ASSESSOR'S OFFICE
LACONIA, NH

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: 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.

Town Parcel ID#	Street Address	Description	Assessment
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).

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
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	$450,000
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 Winnipesaukee. 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

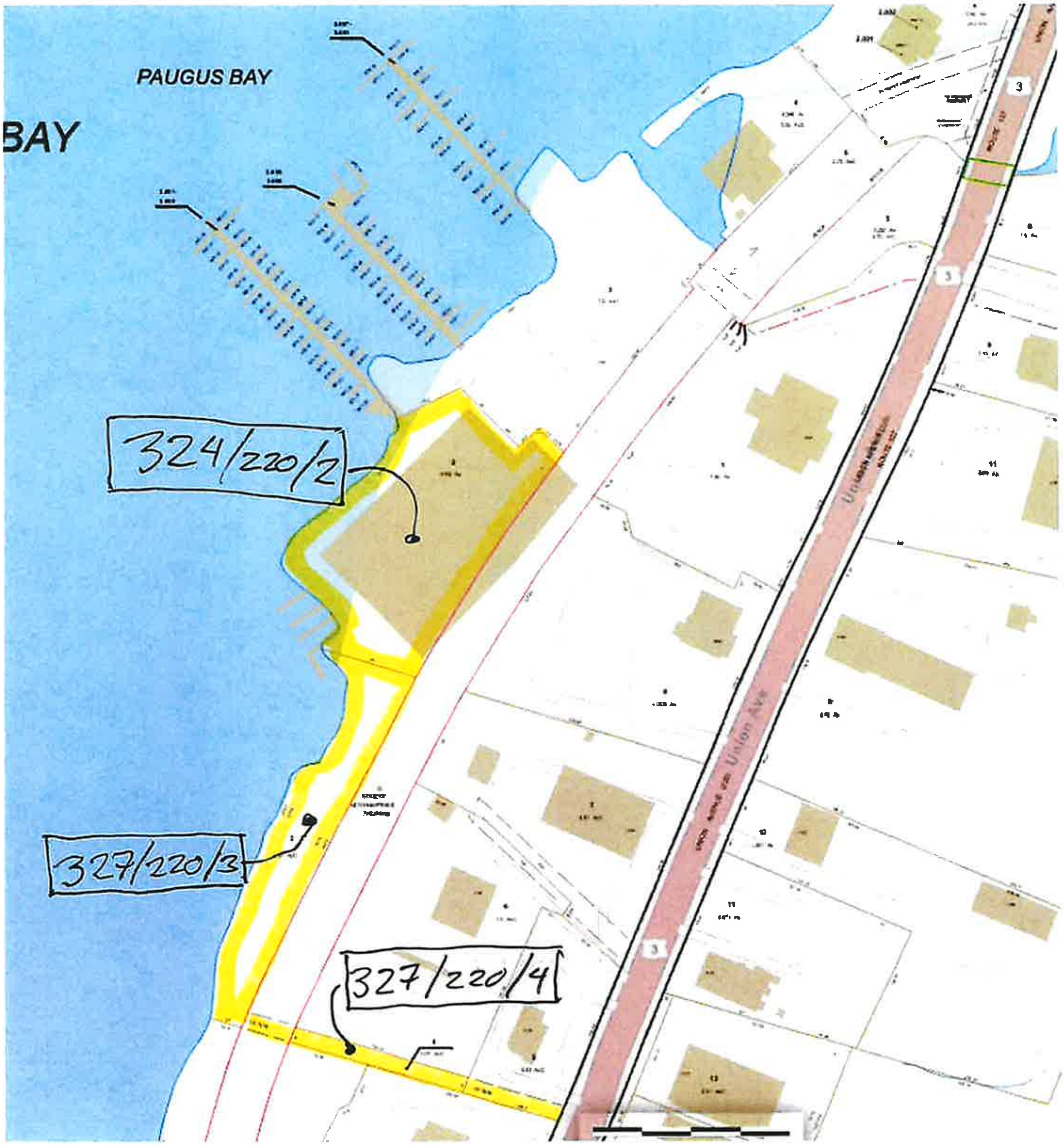
This vacant property provides 16' wide right of way access to Map 327, Block 220, lot 3.

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.



PAUGUS BAY
BAY
324/220/2
327/220/3
327/220/4
Union Ave
3

Property Location UNION AV | Map ID 327/ 220/ 4/ / | Bldg Name | State Use 3920
Vision ID 105207 | Account # 12059 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-13-2025 11:17:45

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
UNION AVENUE HOLDINGS LLC	1 Level	0 Undefined	1 Paved	4 Medium
PO BOX 6720				
LACONIA NH 03247				

SUPPLEMENTAL DATA

Alt Prcl ID	12059	ZONE 2	
OWNOCC	N	ZONE 2 %	
REVIEW		WARD	WARD 6
ZONE 1	UC		
ZONE 1 %	100		
GIS ID	327-220-4	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
COM LAND	3920	48,000	48,000
	Total	48,000	48,000

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
UNION AVENUE HOLDINGS LLC	3555	0839	03-02-2023	U	V	5,000	24
IRWIN JAMES R & SONS INC	1684	0558	09-21-2001	U	I	0	40

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	3920	48,000	2023	3920	41,100	2022	3920	34,300
	Total	48,000		Total	41,100		Total	34,300

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	48,000
Special Land Value	0
Total Appraised Parcel Value	48,000
Valuation Method	C
Total Appraised Parcel Value	48,000

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		10	VACANT LAND

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
1	3920	UNDEV-C	UC			2,912	SF	10.98	1.00000	5	0.50	UNIO	3.000	SIZE	1.0000	16.47	48,000

Total Card Land Units 0.07 AC | Parcel Total Land Area 0.07 | Total Land Value 48,000

Property Location UNION AV
Vision ID 105207 Account # 12059
Map ID 327/ 220/ 4/ / Bldg # 1
Bldg Name
Sec # 1 of 1 Card # 1 of 1
State Use 3920
Print Date 03-13-2025 11:17:45

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	99	Vacant Land
Model	00	Vacant
Grade:		
Stories:		
Occupancy		
Exterior Wall 1		
Exterior Wall 2		
Roof Structure:		
Roof Cover		
Interior Wall 1		
Interior Wall 2		
Interior Flr 1		
Interior Flr 2		
Heat Fuel		
Heat Type:		
AC Type:		
Total Bedrooms		
Total Bthrms:		
Total Half Baths		
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:		
Kitchen Style:		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

CONDO DATA

Parcel Id		C		Owne	
			B		S

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

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

No Sketch

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

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

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

29B

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

RECEIVED
FEB 28 2025
ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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.

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

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

SECTION E. Reasons for Abatement Application

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

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

a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or

b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or

c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

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

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

(Attach additional sheets if needed.)

Please see attached

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

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

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

Map/Block/Lot# ______ Appeal Year Market Value $ ______

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

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

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
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	$450,000
Correct Assessment	$694,370

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

Lot 3

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

Lot 4

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

2024 ABATEMENT REQUEST – Staff Notes

Map 441 Block 233 Lot 2 – Mills Industries Inc.

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

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

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

HP

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

000010

Date: ______________________

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

Name: Mills Industries

Mailing Address: 167 Water St Laconia Email address: mwmills@millsind.com
Telephone No: (Cell): 603-387-6641 (Home): 603-526-4217

*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: $ 989,5000

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.

Town Parcel ID#	Street Address	Description	Assessment

SECTION E. **Reasons for Abatement Application**

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

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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 $ ____________

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

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

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

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

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

Signature of Property Owner(s) and Representatives

Date: 2/11/25

X Michael Mills
(Signature)

X ______________________
(Signature)

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

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

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

Date: ______________________

X ______________________
(Representative's Signature)

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

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

Abatement Request: **Granted** ______________ **Revised Assessment $**______________

Denied ______________

Date ______________

Signature of the Board of Assessors: ______________ ______________

______________ ______________

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

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

TAX YEAR 2024

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

Dear Taxpayer:

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

Property Location 167 WATER ST | Map ID 441/ 233/ 24/ / | Bldg Name | State Use 4000
Vision ID 4170 | Account # 3306 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 02-24-2025 11:40:17

CURRENT OWNER

MILLS INDUSTRIES INC

167 WATER ST

LACONIA NH 03246

TOPO	UTILITIES	STRT / ROAD	LOCATION
1 Level	1 All Public	1 Paved	4 Medium

SUPPLEMENTAL DATA

Alt Prcl ID 132 233 10A
OWNOCC Y
REVIEW
ZONE 1 UC
ZONE 1 % 100
GIS ID 441-233-24
ZONE 2
ZONE 2 %
WARD WARD 4
Assoc Pid#

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
INDUSTR.	4000	830,200	830,200
IND LAND	4000	136,800	136,800
INDUSTR.	4000	22,500	22,500
	Total	989,500	989,500

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP

Record of Ownership	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
MILLS INDUSTRIES INC	0928	0576	12-31-1985	U	I	0	
LACONIA IND DEV CORP	0645	0285	12-06-1974			0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
2024	4000	830,200	2023	4000	463,300	2022	4000	462,800
	4000	136,800		4000	108,700		4000	108,700
	4000	22,500		4000	22,500		4000	22,500
	Total	989,500		Total	594,500		Total	594,000

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

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

ASSESSING NEIGHBORHOOD

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

NOTES

MILLS INDUSTRIES

TENT=NV

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2023-00093	03-08-2023	16	COM BUILD	16,000		100		WIDEN OVERHEAD DOOR O
2020-00429	10-28-2020	00	Undefined	500		100		12X13 STORAGE TENT

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
12-14-2023	PS	B		15	PERMIT VISIT
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.	Nhbd 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

Property Location 167 WATER ST | Map ID 441/ 233/ 24/ / | Bldg Name | State Use 4000
Vision ID 4170 | Account # 3306 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 02-24-2025 11:40:17

CONSTRUCTION DETAIL

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

CONSTRUCTION DETAIL (CONTINUED)

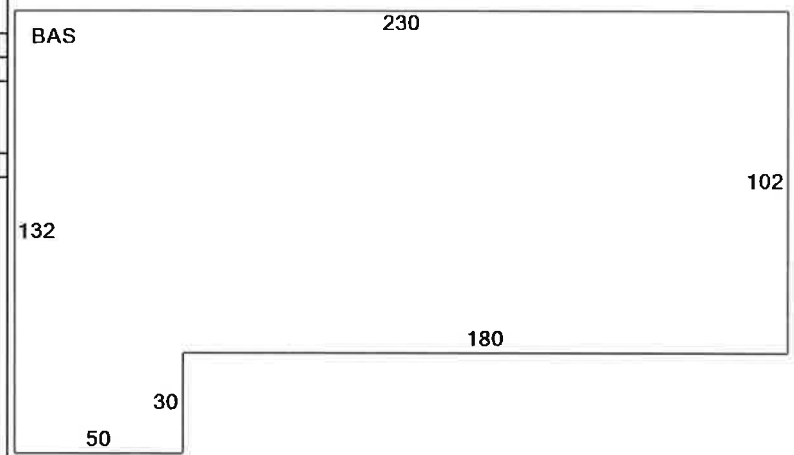
Element	Cd	Description

MIXED USE

Code	Description	Percentage
4000	FACTORY MDL-96	100
		0
		0

COST / MARKET VALUATION

RCN	1,168,128
Year Built	1975
Effective Year Built	1990
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	34
Functional Obsol	
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	66
RCNLD	771,000
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



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

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

BUILDING SUB-AREA SUMMARY SECTION

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

BUILDING REPAIR SUMMARY

2/11/2025

Project	Description	Est. Cost
1) ROOF REPAIR		
MELANSONS	ROOF REPLACEMENT PHASE 1	$260,000.00
	ROOF REPLACEMENT PHASE 2	$261,000.00
	ROOF HATCH	$1,950.00
	SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING	
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

the MELANSON company
a division of The Melanson Company, a Tecta America Company, LLC
5 Ferry Road • Bow, NH 03304 • (603) 224-0444 • Fax (603) 225-8064
www.melanson.com
SINCE 1932

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 ¼" 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).

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.

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: ______________________

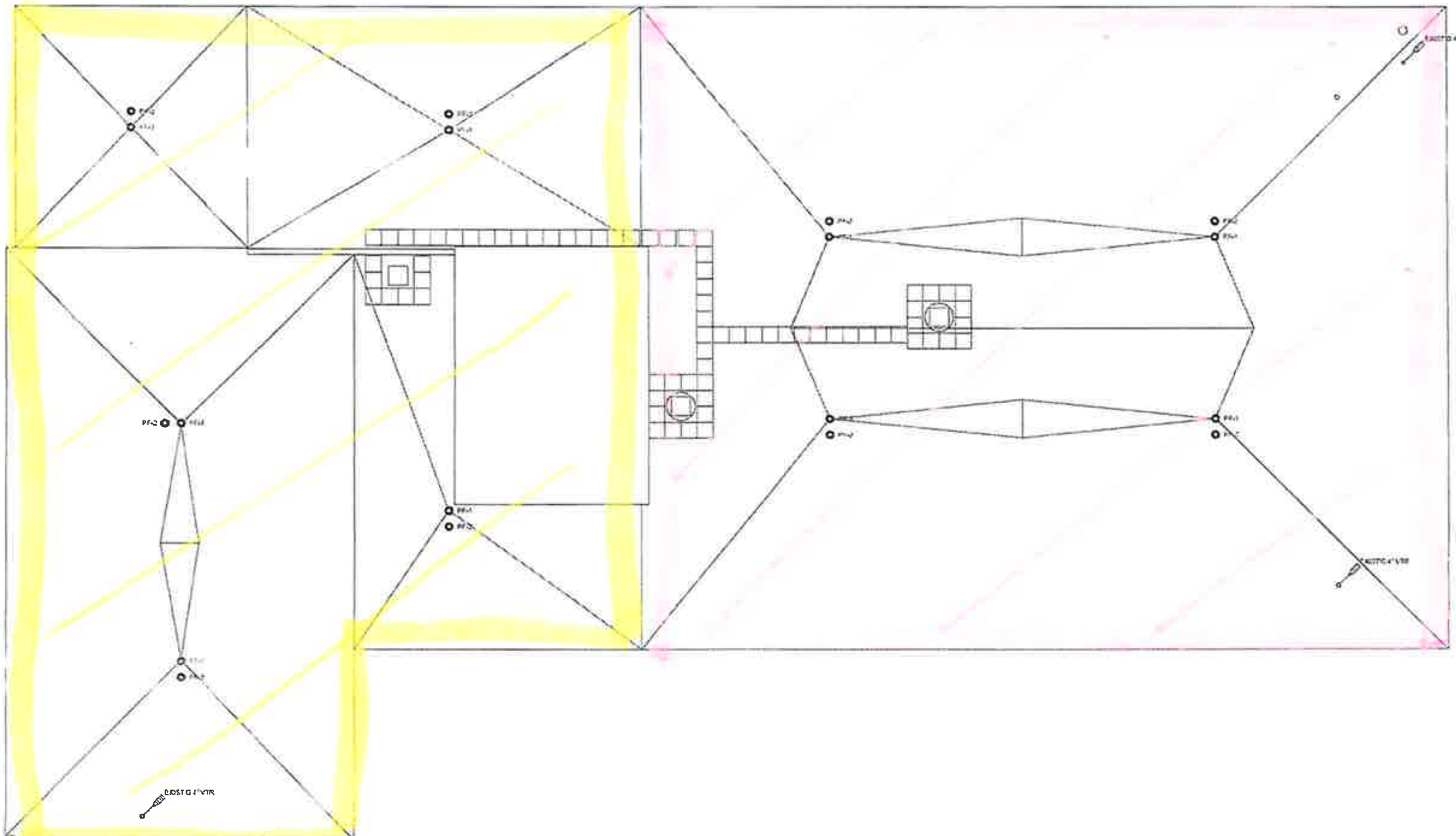
Phase I –	Yes	No
Phase II -	Yes	No
Both sections at the same time -	Yes	No
Alternate A -	Yes	No
Alternate B -	Yes	No

Date: ______________________

REH/sal

Phase I

Phase II



PLUMBING ROOF PLAN

1/8" = 1'-0"

MILLS INDUSTRIES REROOF

167 WATER STREET
LACONIA, NH

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.

2 FOOT SAFE LANDING ZONE

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.

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.

15 MINUTE INSTALLATION

SECURE HANDHOLD AT ALL TIMES

OSHA COMPLIANT PROTECTION

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

SIZES AVAILABLE UP TO 5'W x 14'L

OSHA COMPLIANCE

The SRC HatchGuard meets or exceeds OHSA 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.

SIMPLE COMPRESSION FIT ON CURB

BRITTAIN PLUMBING & MECHANICAL SERVICE, LLC
45 PINECREST DRIVE
GILFORD, NH 03249
603-528-5361 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, /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 TO9 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	ESTIMATE DATE
108238835	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	ESTIMATE DATE
108238237	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 qoute can be provided to the customer to repair/rehabilitate the pipeline. Upon completion, new wax rings will be put into place and the toilets will be reinstalled.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	The Services Experts will complete the scope of work per the proposal outlined above.	1.00	$8,010.00	$8,010.00

SUB-TOTAL	$8,010.00
TAX	$0.00
TOTAL	$8,010.00
EST. FINANCING	$111.55

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

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

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

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

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

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

Proposals are valid for fifteen (15) days.

Sign here Date

Project	Description	Est. Cost
BUILDING REPAIR		
ROOF REPAIR		
MELANSONS	ROOF REPLACEMENT PHASE 1	$260,000.00
	ROOF REPLACEMENT PHASE 2	$261,000.00
	ROOF HATCH	$1,950.00
	SEE MELANSON QOUTE NOTE #1 FOR POSSIBLE ADDITIONAL COST OF REPLACING ROOF DECKING	
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

Page No. of Pages

Proposal

JAMES LYMAN
PRESIDENT

JOHN T. "JACK" LYMAN
VICE PRESIDENT

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

603-524-4314
FAX 527-0897

PROPOSAL SUBMITTED TO	PHONE	DATE
Mills Industries attn: Skip Singer skip@millsind.com	603-528-4217	8/21/23

STREET	JOB NAME
167 Water Street	Drainage

CITY, STATE AND ZIP CODE	JOB LOCATION
Laconia, NH 03246	

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 Susan 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.

Signature ______

Date of Acceptance: ______

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.

Property Location 520 LEIGHTON AV N | Map ID 21/ 253/ 13/ / | Bldg Name | State Use 1013
Vision ID 3364 | Account # 2478 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-13-2025 11:24:14

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
PAPPAS THOMAS J	4 Rolling	6 Septic	1 Paved	2 Light
		C Artisian Well		
12 SWART TERRACE				
NASHUA NH 03064				

SUPPLEMENTAL DATA

Alt Prcl ID	104 253 72	ZONE 2	SPOD
OWNOCC	N	ZONE 2 %	
		WARD	WARD 1
REVIEW			
ZONE 1	RR1		
ZONE 1 %	100		
GIS ID	21-253-13	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
RESIDNTL	1013	85,600	85,600
RES LAND	1013	1,364,300	1,364,300
RESIDNTL	1013	13,700	13,700
	Total	1,463,600	1,463,600

1501

LACONIA, NH

VISION

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
PAPPAS THOMAS J	3643	0766	09-23-2024	U	I	1,100,000	81
CURTIS EDWARD E TRUST	2256	0073	12-22-2005	U	I	4,000	1F
CURTIS EDWARD E	2135	0250	01-21-2005	U	I	115,000	1
CURTIS EDWARD E/PARADIS BRUCE	1385	0674	07-26-1996	Q	I	149,900	00
GOVE ANDREW C & MARGARET	0871	0768	07-26-1996			0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2024	1013	70,600	2023	1013	68,100	2022	1013	64,800
	1013	1,364,300		1013	1,330,500		1013	1,205,800
	1013	13,400		1013	12,900		1013	11,700
	Total	1,448,300		Total	1,411,500		Total	1,282,300

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	83,400
Appraised Xf (B) Value (Bldg)	2,200
Appraised Ob (B) Value (Bldg)	13,700
Appraised Land Value (Bldg)	1,364,300
Special Land Value	0
Total Appraised Parcel Value	1,463,600
Valuation Method	C
Total Appraised Parcel Value	1,463,600

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		A		

NOTES

BEDS/BATHS

FUNC: PARTIAL INSULATION; PARTIAL FINISH ON WALLS

BEIGE

AREA PER PLAN 18 PG 1343 & FRONTAGE PER TAXMAPS

NC=CHECK FOR RENOS, FLOOR, WALLS,

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
396-05	07-12-2005	05	R-RENOVATE	18,000	05-24-2006	100		

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
12-04-2024	PS	S		02	MEASURED
08-12-2022	PS	CY		02	MEASURED
06-24-2022	PS	CY		44	NO TRESPASSING
05-08-2017	KRT	CY		44	NO TRESPASSING
07-15-2013	TB			30	EXTERIOR INSPECTION
04-28-2011	DD			14	INSPECTED
03-08-2011	TB			07	INFO BY PLAN

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	LA	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value
1	1013	SFR WATER M	RR1			31,799	SF	2.91	1.00000	5	0.95	WS2	15.500	EASEMENTS/ACCESS-10/F	1.0000	42.9	1,364,300
1	1013	SFR WATER M	RR1			280	FF	0.00	1.00000	0	1.00	WS2	15.500		0.0000	0	0

Total Card Land Units 0.73 AC | Parcel Total Land Area 0.73 | Total Land Value 1,364,300

Property Location 520 LEIGHTON AV N | Map ID 21/ 253/ 13/ / | Bldg Name | State Use 1013
Vision ID 3364 | Account # 2478 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 03-13-2025 11:24:14

CONSTRUCTION DETAIL

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

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

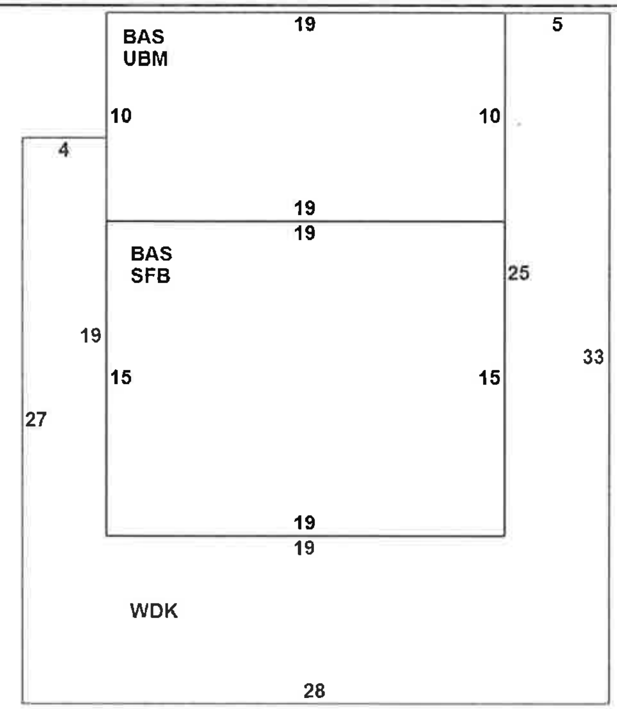
CONDO DATA

Parcel Id		C		Owne	0.0
		B		S	

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	119,180
Year Built	1968
Effective Year Built	1999
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	25
Functional Obsol	5
External Obsol	0
Trend Factor	1.000
Condition	NC
Condition %	0
Percent Good	70
RCNLD	83,400
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



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

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

BUILDING SUB-AREA SUMMARY SECTION

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

mail

RECEIVED
FEB 28 2025
ASSESSOR'S OFFICE
LACONIA, NH

KB

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: February 27, 2025

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

Name: Thomas J. Pappas

Mailing Address: 12 Stuart Terrace Nashua NH 03064 Email address: tpappas@primmer.com
Telephone No: (Cell): 603-759-9845 (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.

Town Parcel ID#	Street Address	Description	Assessment

SECTION E. Reasons for Abatement Application

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

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

a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or

b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or

c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

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

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

(Attach additional sheets if needed.)

See Attached for Reasons for Abatement

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

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

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

Map/Block/Lot# ______ Appeal Year Market Value $ ______

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
21/253/14	522 Leighton Ave			$1,101,600	
21/253/15	536 Leighton Ave			$1,195,300	

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]
(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.