

2020 ABATEMENT REQUEST – Staff Notes

Map 264 Block 275 Lot 5-217 – Hansford, Robert & Rose

The property owners filed an abatement request on their dry berth at 195 Davidson Dr #B08A. This is an individually owned dry berth that is managed by South Down Boat Club Association.

A permit for demolition of steel boat racks was pulled by Conneston Construction, INC for South Down Boat Club Association on 8/14/2019. The permit for new steel boat racks was also issued on 8/14/2019. The applicant states their dry berth was demolished September 9, 2019 and was finished May 29, 2020. The request for abatement is based on a prorated assessment that construction took 9 months to complete. Photos were included in the abatement application of demolition and partially complete work but no date was indicated of when the photos were taken.

On March 13, 2020 the Assessing Office sent a letter to South Down Boat Club Association to request an inspection in response to the permit. Due to the coronavirus pandemic, appointments were suspended shortly after the letter was sent. Tara Baker, the Assistant Assessor, confirmed with Code Enforcement that the final CO inspection was completed on 4/16/2020. The inspector indicated that the final piece before calling for a CO was paving, and thus it was assumed that the dry berth itself was complete. It is possible that the management company did not allow them to be utilized until a later date, but that would not prohibit the berths from being sold or usable.

All properties are assessed as they stand on April 1 of any given year. The NH Legislature has created one allowance for proration based on damaged buildings by fire or natural disaster that occurs during a tax year. Intentional demolition is not included, therefore does not qualify for any proration. It is recommended that the abatement be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
HANSFORD ROBERT & ROSE			1 All Public			Description	Code	Appraised	Assessed	1501 LACONIA, NH
10 TARTAN HOLLOW UN B						RESIDNTL	1022	19,000	19,000	
LACONIA NH 03246		SUPPLEMENTAL DATA								VISION
		Alt Prcl ID 23E 275C 25 19		ZONE 2						
		OWNOCC N		ZONE 2 %						
		REVIEW		WARD WARD 6						
		ZONE 1 RS								
		ZONE 1 % 100								
		GIS ID 264-275-5		Assoc Pid#						
						Total		19,000	19,000	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
HANSFORD ROBERT & ROSE	2287 0642	04-12-2006	Q	I	11,330	00										
HENRICK SARAH F	1457 0058	03-04-1998	U	V		1	2020	1022	19,000	2019	1022	15,000	2018	1022	10,000	
SOUTH DOWN RECREATION ASS	1109 0273	09-01-1989	U	V		0										
LACONIA INVESTMENT PROP INC	0	09-01-1989				0										
						Total		19,000	Total		15,000	Total		10,000		

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

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

NOTES		APPRAISED VALUE SUMMARY	
DRYBERTH		Appraised Bldg. Value (Card)	0
SO DOWN BOAT CLUB ASSOC		Appraised Xf (B) Value (Bldg)	0
28 FT LONG 7500LBS		Appraised Ob (B) Value (Bldg)	19,000
LOWER		Appraised Land Value (Bldg)	0
		Special Land Value	0
		Total Appraised Parcel Value	19,000
		Valuation Method	C
		Total Appraised Parcel Value	19,000

BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result
										05-08-2020	TB			07	INFO BY PLAN
										10-29-1987	99			99	MMC INFO

LAND LINE VALUATION SECTION																			
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value			
1	1022	DRYBERTH	RS			0 SF	0	1.00000	5	1.00	05	1.000		0.0000	0	0			
Total Card Land Units						0.00	SF	Parcel Total Land Area						0.00	Total Land Value				0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	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:					
CONDO DATA					
Parcel Id		C	Ownr		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
DRYB	DRY BERTH	L	1	19000.00	1987		100		0.00	19,000

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



000006 *LB*

RECEIVED

JAN 12 2021 *APB*

2020 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ASSESSOR'S OFFICE
LACONIA, NH

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

Date: Dec 28, 2020

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

Name: Hansford Robert & Rose

Mailing Address: 10 B Tartan Hollow Email Address: bob64@outlook.com

Telephone No: (Work): — (Home): 239 898 1102

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. 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.

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): _____ (Home): _____

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

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

Map: 264 Block: 275 Lot: 217

Assessed Valuation: \$ 19,000 Tax Account #: 8221

Property Location: 195 Davidson Dr WT 19

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

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
244/414/18/003	1013 Tartan Hollow	Condo	\$388,100

SECTION E. Reasons for Abatement Application

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

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

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

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

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

(Attach additional sheets if needed.)

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

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

Map/Block/Lot# _____ Appeal Year Market Value \$ 25% of

Map/Block/Lot# 264/275/217 Appeal Year Market Value \$ 25% of 19,000 = 4750

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: Dec 23, 2020

X R Hansford
(Signature)

X Rose Hansford
(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: _____

City of Laconia
Board of Assessors

On September 9, 2019 my dry berth (264/275/5/217) WT 19 was demolished. This project was mandated by the South Down Shores Boat Club. On May 29, 2020 my new dry berth (264/275/5//217) B08A was completed.

It took a period of nine months to rebuild the dry berth. It seems appropriate that a percentage of my assessment should be abated.

Thanks for your attention to this matter.

Robert Hansford
10B Tartan Hollow, Laconia NH 03246
239 898 1102

Please see enclosed photos.