

2020 ABATEMENT REQUEST – Staff Notes

Map 264 Block 275 Lot 5-006 – Gignac, Fred J

The property owners filed an abatement request on their dry berth at 195 Davidson Dr #F02B. 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				
GIGNAC FRED J					1 All Public			Description	Code	Appraised	Assessed	1501 LACONIA, NH VISION
2551 PALO DURO BLVD								RESIDNTL	1022	19,000	19,000	
N FORT MYERS FL 33917				SUPPLEMENTAL DATA								
				Alt Prcl ID	23E 275R 25 2	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	V	Year	Code	Assessed			
GIGNAC FRED J	2977 0018	06-26-2015	Q	I	6,500	04												
GERSON BEVERLY J	1585 0079	05-11-2000	Q	I	4,000	00	2020	1022	19,000	2019	1022	15,000	2018	1022	10,000			
CURRAN ROBERT & HELEN	1221 0891	08-01-1992	Q	V	3,000	00												
AMANN RICHARD & BARBARA	0973 0926	11-01-1986	Q	V	7,500	00												
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									
DRYBERTH SO DOWN BOAT CLUB ASSOC 28 FT LONG 7500LBS UPPER									

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
										02-26-2016	DD			25	REVIEWED
										03-22-1993	LS			07	INFO BY PLAN
										10-26-1987	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		
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	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
DRYB	DRY BERTH	L	1	19000.00	1986		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



000015 ✓
170

2020 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

RECEIVED

Upon completion of this form return to:

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

FEB 22 2021

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/18/21

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

Name: FRED J. GIGNAC

Mailing Address: 2551 PELLO DURO BLVD Email Address: afgignac@GOL.COM
N. Fort Myers, FL. 33917

Telephone No: (Work): 518 928-9303 (cell) (Home): 239 543-2324

*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.

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: 264/275/5/006 Block: _____ Lot: _____

Assessed Valuation: \$ 19,000 Tax Account #: 7869

Property Location: 195 DAVIDSON DR F02B

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
244/432/32/022	78 Gables Dr	Residence	296,800

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# 244/275/5/217 R-02 Appeal Year Market Value \$ 0 unusable/unobtainable property
 Map/Block/Lot# _____ Appeal Year Market Value \$ _____

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: 2/18/21

X Judy J. Giguere
(Signature)

X _____
(Signature)

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

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

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

Date: _____

X _____
(Representative's Signature)

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

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

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

Denied _____

Date _____

Signature of the Board of Assessors: _____

February 18, 2021

Board of Assessors,

On September 9, 2019, my dry berth (264/275/5/217 R-02) was demolished as part of a reconstruction project mandated by the South Down Shores Boat Club. On May 29, 2020, my new dry berth (264/275/5/006 F-02B) was completed. It took a period of approximately nine months to complete the project during which time the area was not habitable causing me to find alternate storage and related costs. Enclosed photos illustrate the magnitude of work at the site.

I ask your consideration for abating some of the taxes paid during this period of time.

Thank you for your consideration.

Fred Gignac

78 Gables Drive

Laconia, NH 03246

