

2020 ABATEMENT REQUEST – Staff Notes

Map 457 Block 205 Lot 37 – Kiver, Michael J.

The property owner filed an abatement application with little direct valuation information, but concerns about the condition of the property. A complete property inspection was completed by S. Hamilton on March 25, 2021. The inspection revealed that rather than the good condition indicated on the property record card, the home is actually better described as poor condition. Additionally, one of the garages is in the process of collapse and has no contributory value, while the second garage is not in good condition, but is rather in average condition.

Therefore, it is recommended that the total assessed value for 2020 should be abated to \$132,200 after the proration is applied resulting in an abatement of \$45,400.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
KIVER MICHAEL J	1 Level	3 Public Sewer	1 Paved	2 Light	Description	Code	Appraised	Assessed	1501 LACONIA, NH
		2 Public Water			RESIDNTL	1010	99,800	99,800	
30 SPRUCE ST						RES LAND	1010	62,700	62,700
LACONIA NH 03246						RESIDNTL	1010	15,100	15,100
SUPPLEMENTAL DATA									
Alt Prcl ID 21 205 4B					ZONE 2				
OWNOCC Y					ZONE 2 %				
REVIEW					WARD WARD 5				
ZONE 1 RS									
ZONE 1 % 100									
GIS ID 457-205-37					Assoc Pid#				
						Total	177,600	177,600	VISION

132200

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	
1518 0170	03-01-1999	Q	I	77,000	00	2020	1010	99,800	2019	1010	94,600	2018	1010	92,900	
0575 0034	01-14-1972	U	I	0			1010	62,700		1010	57,200		1010	55,600	
	01-14-1972			0			1010	15,100		1010	3,600		1010	3,600	
Total						177,600		Total		155,400		Total		152,100	

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

This signature acknowledges a visit by a Data Collector or Assessor

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	99,800
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	15,100
Appraised Land Value (Bldg)	62,700
Special Land Value	0
Total Appraised Parcel Value	177,600
Valuation Method	C
Total Appraised Parcel Value	177,600

NOTES
 F: CONC BLK I: TYPICAL
 AREA PER TAX MAP
 ELECT: 03-TYPICAL
 2X10X16 GREY IA/EG
 OWNS PROPOSED ROAD OFF OF
 SPRUCE STREET APPROX 50X
 330
 OB1 WALLS BOWED, NO FOUND

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-12-2020	CT	CY		02	MEASURED
04-07-2010	RK			29	DRIVE BY REVIEW
06-30-2008	DD			14	INSPECTED
02-29-2008	DD			25	REVIEWED
10-17-2007	SC			03	MEAS & INSPC
04-14-1999	TS			03	MEAS & INSPC
10-13-1987	99			99	MMC INFO

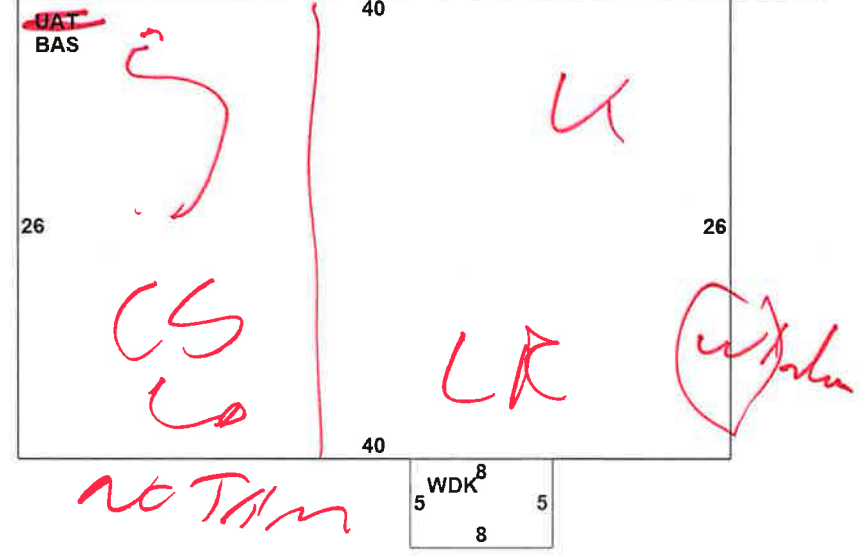
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value	
1	1010	SINGLE FAM M	RS			43,560 SF	1.24	1.00000	5	1.00	50	1.150	3/25/21 SH 03	1.0000	1.43	62,100	
1	1010	SINGLE FAM M	RS			0.100 AC	5,000	1.00000	0	1.00	50	1.150		1.0000	5,750	600	
Total Card Land Units						1.10 AC	Parcel Total Land Area						1.10	Total Land Value			62,700

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Flr 1	14	Carpet			
Interior Flr 2	05	Vinyl/Asphalt			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	01	None			
Total Bedrooms	02	2 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	5	5 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
			CONDO DATA		
			Parcel Id	C	Owne 0.0
				B	S
			Adjust Type	Code	Description
			Condo Fir		Factor%
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		133,038
			Year Built		1945
			Effective Year Built		1995
			Depreciation Code		GD
			Remodel Rating		
			Year Remodeled		
			Depreciation %		25
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		75
			RCNLD		99,800
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

Water in front

PR??

BAS	16		
8	<i>Bad window</i>	8	WDK8
	16		5



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
FGR1	GARAGE-AVE	L	325	22.00		P	10		0.00	700
FGR1	GARAGE-AVE	L	875	22.00		A-G	75		0.00	14,400

*Aug some roof...
 no want in or at*

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,168	1,168	1,168	100.03	116,835
UAT	Attic, Unfinished	0	1,040	104	10.00	10,403
WDK	Deck, Wood	0	80	8	10.00	800
Ttl Gross Liv / Lease Area		1,168	2,288	1,280		128,038



000018 ✓

2020 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 26 2021

ASSESSOR'S OFFICE
LACONIA, NH

Date: 12-7-20

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

Name: MICHAEL KIVER

Mailing Address: 30 SPRUCE ST Email Address: _____

Telephone No: (Work): 603 524 9509 (Home): ← SAME

*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: 457 Block: 205 Lot: 37

Assessed Valuation: \$ 177,600 Tax Account #: 601

Property Location: 30 SPRUCE ST LACONIA NH 03246

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

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

Passed and approved the 18th day of October 1990.

Assessing@iaconlanh.gov ←
Email pictures to _____

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).

THINK

(Attach additional sheets if needed.)

THE PICTURES DONT SHOW ALL, MUST SEE I DONT LAST TAX I PAYED WAS FEET RIGHT SHOULD BE LOWER ALSO HAVE 8x8 SINK HOLE AT LEAST 5 FEET DEEP IN FRONT YARD

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 \$ _____

↑ THERE IS MORE MUST CALL ME WATER IN ~~BASE~~ BASEMENT

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: 2-26-21

X Michael Limer
(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: _____
