

2020 ABATEMENT REQUEST – Staff Notes

Map 245 Block 367 Lot 1.010 – Hoell, Henry & Julieann

The property owners filed an abatement request on their condominium at 25 Hampton Ct. The unit is a detached 3 bedroom, 2 and a half bathroom condo in The Hamptons built in 2019. The owners purchased the condo on 01/27/2020 for \$494,200 and has an assessed value in 2020 of \$550,100. The abatement application address' some listing errors.

On 1/14/21 T. Baker inspected and measured the property to correct any inconsistencies. It was found that the labelling of the basement area needed to be corrected from finished to unfinished area. Making this correction reduced the value from \$550,100 to \$509,100.

It is recommended that the abatement be granted for 2020 based on the correction, to \$509,100.

000011 ✓
DB

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 16 2021

ASSESSOR'S OFFICE
LACONIA, NH

Date: February 16, 2021

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

Name: Henry . Julian Hoell

Mailing Address: 25 Hampton Court Email Address: hoellhenry@gmail.com
Cell: 508-272-5448
(Home): _____

Telephone No: (Work): _____

*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: 245 Block: 367 Lot: 1.014

Assessed Valuation: \$ 550,100 Tax Account. #: 7365

Property Location: 25 Hampton Ct

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.

10000

SECTION D.

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
None			

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.)

Inspection corrected listing regarding the basement.

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Signature of Property Owner(s) and Representatives

Date: 2/16/21

X
(Signature)

X
(Signature)

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

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

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

Date: _____

X
(Representative's Signature)

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

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

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

Signature of the Board of Assessors: _____

Property Location 25 HAMPTON CT
 Vision ID 6616

~~107809233~~ 1114
 Account # 7365 10M

Map ID 245/367/1/010/
 Bldg # 1

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

State Use 1020
 Print Date 12/1/2020 9:32:23 AM

CURRENT OWNER				TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT					
HOELL HENRY J & JULIANN								Description	Code	Assessed	Assessed	1501	
25 HAMPTON CT								RESIDNTL	1020	550,100	550,100		
LACONIA NH 03246												LACONIA, NH	
588/272-5448				SUPPLEMENTAL DATA								509,100	VISION
				Alt Prcl ID 23EE 272 5 10	ZONE 2								
				OWNOCC N	ZONE 2 %								
				REVIEW	WARD WARD 1								
				ZONE 1 RS	Assoc Pid#								
				ZONE 1 % 100									
				GIS ID 245-368-1				Total		550,100	550,100		

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			
3292 0621	01-27-2020	U	I	494,200	15	2020	1020	550,100	2019	1020	50,000	2018	1020	50,000			
LPH INC	12-22-2016	U	V	28,000	25												
ROKETENETZ STANLEY P JR & LACONIA CITY OF	01-17-1996	U	V	0	1E												
CAHILL FRANCIS W JR	05-25-1994	U	V	0	1												
1362 0904	05-25-1994			0													
1298 0240				0													
1062 0399				0													
Total								550100		Total		50000		Total		50000	

EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY							
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int	Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value	Valuation Method
			0.00						548,900	1,200	0	0	0	550,100	C

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	B	Tracing	Batch
0001		A		SD

NOTES															
THE HAMPTONS LOT 10 9,143 SF YELLOW NC=CHECK 2021 CENT AIR, EXT STAIR FINISH PAT FINISH & LANDSCAPE <div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> 12/8 - Spoke to Henry w/ re-schedule when we can keep assessed on abt process </div>															

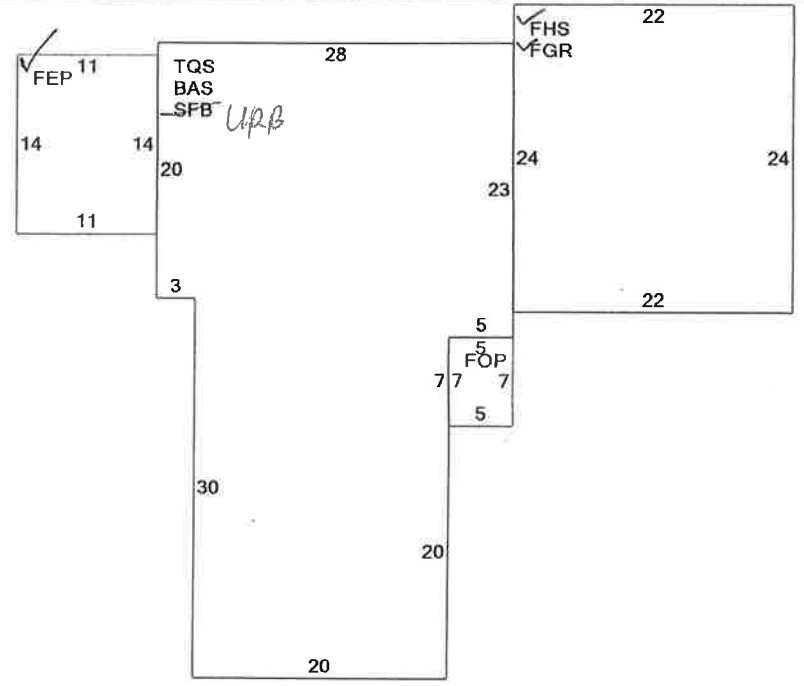
BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY					
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpost/Result
2019-00052	03-21-2019	07	NEW HOME	180,000	03-31-2020	95		CO ISSUED 6/9/2020- SINGL		03-31-2020	TB	B		30	EXTERIOR INSPECTION
										08-04-2017	DD			25	REVIEWED
										10-24-2011	JD			25	REVIEWED
										10-08-2010	PP			40	HEARING APPT NO CHA
										12-09-1987	99			99	MMC INFO
										11/4/21	T	TB		03	

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	RS			0 SF	0	1.00000	5	1.00	50	1.150		0.0000	0	0	
Total Card Land Units						0 SF	Parcel Total Land Area						0.0000	Total Land Value			0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	04	Average +10			
Stories:	1.75				
Occupancy	1				
Interior Wall 1:	05	✓ Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	12	✓ Hardwood			
Interior Floor 2	14	✓ Carpet			
Heat Fuel:	03	✓ Gas			
Heat Type:	04	✓ Forced Air-Duc			
AC Type:	01	None			
Ttl Bedrms:	03	3 Bedrooms <i>///</i>			
Ttl Bathrms:	2	2 Full <i> </i>			
Ttl Half Bths:	1				
Xtra Fixtres	0				
Total Rooms:	6				
Bath Style:	02	Average <i>1/2</i>			
Kitchen Style:	02	Average			
		<i>25'x10' ?</i>			

CONDO DATA			
Parcel Id	104128	C 088	Owne 0.0
THE HAMPTONS		B 1	S 4
Adjust Type	Code	Description	Factor%
Condo Flr	A	Average	100
Condo Unit	D	D	100

COST / MARKET VALUATION	
Building Value New	577,784
Year Built	2019
Effective Year Built	2020
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	0
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	NC
Condition %	5
Percent Good	95
Cns Sect Rcld	548,900
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 Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL	FIREPLACE	B	✓ 1	1300.00	2019		95		0.00	1,200

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,175	1,175	1,175	165.53	194,495
FEP	Porch, Enclosed, Finished	0	154	108	116.08	17,877
FGR	Garage, Finished	0	528	211	66.15	34,926
FHS	Half Story, Finished	264	528	264	82.76	43,699
FOP	Porch, Open, Finished	0	35	7	33.11	1,159
SFB	Base, Semi-Finished	0	1,175	705	99.32	116,697
TQS	Three Quarter Story	881	1,175	881	124.11	145,830
Ttl Gross Liv / Lease Area		2,320	4,770	3,351		554,683

