

2020 ABATEMENT REQUEST – Staff Notes

Map 441 Block 74 Lot 22 – Beacon Mill Inc.

The property owners filed an abatement request on their property at 171 Fair St. The property contains a health club and 1.6 acres of land. The abatement application has limited information presented and is focused on the percent change from 2018 assessed value to 2020 assessed values.

The property owner provided no evidence of market value in the application. The application contends that the assessment of their property increased at an excessive rate, 20% from 2018 to 2020. The market is constantly changing, which is why assessments in Laconia are updated on an annual basis. The application did not provide any support as to why the assessed value of 2018 is still an appropriate value for tax year 2020. For these reasons, it is recommended that the abatement be denied.

✓
000017

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

Date: 2021 FEB 24

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

Name: BEACON-MILL, INC. / ROBERT F. FOSTER, OWNER

Mailing Address: 11 MOSES CARR RD. ROLLINSFORD, NH 03869 Email Address: DWWS565@GMAIL.COM

Telephone No: (Work): 603 988 9168 (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.

SECTION B. Party's (ies)' Representative if other than Person(s) applying (Also complete Section A)

Name(s): ROBERT F. FOSTER

Mailing Address(es): DWWS565@GMAIL.COM

Telephone Number(s): (Work): 603 988 9168 (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: 441 Block: 74 Lot: 22

Assessed Valuation: \$ 1,034,600 Tax Account #: 349

Property Location: 171 FAIR ST.

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.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>

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# 441/74/22 Appeal Year Market Value \$ 889,400

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>
<i>How would I know the rents charged by other property owners?</i>					
<i>City has assessed the value of this property to have increased 20% from 2018 to 2020, the resulting in tax increase of \$2000. This is excessive & unreasonable especially during a year of covid where leases are uncertain!</i>					

I will sit down with Assessor Firm.

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: 2021 Feb

X Robert F. Fort
(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:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- 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: _____

CURRENT OWNER				TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
BEACON MILL INC C/O ROBERT FOSTER 11 MOSES CARR RD ROLLINSFORD NH 03869					1 All Public			Description	Code	Appraised	Assessed	1501 LACONIA, NH
								COMMERC.	3740	859,100	859,100	
								COM LAND	3740	163,000	163,000	
SUPPLEMENTAL DATA												
Alt Prcl ID 134 74 13 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 4								
REVIEW ZONE 1 DRD ZONE 1 % 100												
GIS ID 441-74-22				Assoc Pid#								
								Total		1,034,600	1,034,600	

VISION

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			
3039 0281	06-13-2016	U	I	0	31	2020	3740	859,100	2019	3400	721,600	2018	3400	694,600			
0513 0103	01-09-1969	U	I	0			3740	163,000		3400	155,300		3400	155,300			
0323 0141	08-14-1950	U	V	0			3740	12,500		3400	12,500		3400	12,500			
								Total	1,034,600	Total	889,400	Total	862,400				

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		C	TIF	

NOTES										APPRAISED VALUE SUMMARY			
DOWNTOWN GYM & FRATES DANCE STUDIO AREA PER 11\91 PLAN EASEMENT FOR WOW TRAIL										Appraised Bldg. Value (Card)	805,800		
										Appraised Xf (B) Value (Bldg)	53,300		
										Appraised Ob (B) Value (Bldg)	12,500		
										Appraised Land Value (Bldg)	163,000		
										Special Land Value	0		
										Total Appraised Parcel Value	1,034,600		
										Valuation Method	C		
										Total Appraised Parcel Value	1,034,600		

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
2016-00281	11-15-2017	00	Undefined		04-11-2018	100		NEW BUSINESS- DOWNTOW		03-10-2020	CT	CY		03	MEAS & INSPC
2016-00310	09-23-2016	35	C-RENOVATE	6,400	05-18-2017	100		FOR GYM & ADD SHOWERS		04-11-2018	BD	B		25	REVIEWED
2016-00274	08-25-2016	35	C-RENOVATE	9,500	05-18-2017	100				08-01-2017	BD			25	REVIEWED
2013-00162	06-06-2013		NEW BIZ			100		GRANITE ST AUTO SCHOOL		05-18-2017	BD	B		15	PERMIT VISIT
2012-00114	04-30-2012	35		65,000	12-04-2012	100	05-31-2012	TO 2ND FLOOR-CO ISSUED		07-13-2016	DG			16	FIELDREV CHG
2010	12-02-2010	35	C-RENOVATE			100		WETLANDS PRMT		03-27-2015	DD			03	MEAS & INSPC
188	05-17-2007	05	R-RENOVATE	299,000	05-14-2008	100	08-23-2007	CO ISSUE		08-08-2014	DD			25	REVIEWED

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
1	3740	HEALTH SPA	DRD			69,560	SF	1.24	1.00000	5	0.90	COR	2.100	EASEMENT	0	2.34	163,000
Total Card Land Units						1.60	AC	Parcel Total Land Area: 1.60						Total Land Value		163,000	

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	54	Health Club			
Model	94	Commercial			
Grade	03	Average			
Stories:	2				
Occupancy	1.00				
Exterior Wall 1	19	Brick Veneer			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Fiat			
Roof Cover	04	Tar & Gravel			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2	06	Lino/Vinyl			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	03	Central			
Bldg Use	3400	OFFICE BLD			
Total Rooms					
Total Bedrms	00				
Total Baths	2				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	06	CEIL & WALLS			
Rooms/Prtns	02	AVERAGE			
Wall Height	12.00				
% Comn Wall	0.00				
1st Floor Use:	3740				
			MIXED USE		
			Code	Description	Percentage
			3740	HEALTH SPA	100
					0
					0
			COST / MARKET VALUATION		
			RCN		1,220,905
			Year Built		1970
			Effective Year Built		1986
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		34
			Functional Obsol		
			External Obsol		
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		66
			RCNLD		805,800
			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	% Good	Grade	Grade Adj	Appr. Value
PAV1	PAVING-ASPH	L	20,000	2.50	1970	F	25		0.00	12,500
ELV2	ELEV PASSEN	B	1	50900.00	1985		66		0.00	33,600
ELV3	EVEVATOR ST	B	1	5500.00	1985		66		0.00	3,600
SPR1	SPRINKLERS-	B	16,270	1.50	1985		66		0.00	16,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	13,608	13,608	13,608	74.55	1,014,476
CAN	Canopy	0	564	56	7.40	4,175
CTH	Cathedral Ceiling	0	984	49	3.71	3,653
FUS	Upper Story, Finished	2,664	2,664	2,664	74.55	198,601
Ttl Gross Liv / Lease Area		16,272	17,820	16,377		1,220,905

