

2020 ABATEMENT REQUEST – Staff Notes

Map 367 Block 495 Lot 6 – Clearview Realty Ventures, LLC

The property owners filed an abatement request through a representative on their property at 56-126 Doris Ray Ct; a restaurant, spa, conference center, and a commercial building.

The abatement application includes language regarding NH RSA 76:21; Prorated Assessments for Damaged Buildings. The application states that the novel coronavirus is a natural disaster that rendered the building unusable for its intended use.

RSA 76:21 reads:

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

The State of Emergency declared by the Governor on March 13, 2020 (Executive Order 2020-04) did not damage the building. The law is worded such that it is specific to damage to a building and would only impact the buildings assessed value. It is therefore not applicable to the property at 56-126 Doris Ray Ct.

The representative included an income statement and analysis for 2020. They did not include any local, state, or federal pandemic related assistance. The application also did not include whether or not any insurance money was received for lost income as a result of the pandemic.

In consideration of the above information, it is recommended the abatement be denied.

✓
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FOR MUNICIPALITY USE ONLY:
Town File No.: _____
Taxpayer Name: RECEIVED _____

Tax Year Appealed 2020

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

MAR 02 2021

ASSESSOR'S OFFICE
LACONIA, NH

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

Name(s): Clearview Realty Ventures LLC

Mailing Address: 62 Doris Ray Court, Laconia, NH 03246

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 603.524.0116 (Email) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States 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): Commercial Property Tax Management, LLC

Mailing Address: 345 Cilley Road, Suite 1, Manchester, NH 03103

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>367-495-6</u>	<u>56-126 Doris Ray Court, Laconia</u>	<u>Industrial</u>	<u>\$4,123,800</u>

SECTION D. Other Property(ies)

List other property(ies) 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(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</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.

- 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):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-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.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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.

Town Parcel ID# 367-495-6 Appeal Year Market Value \$3,200,000

Town Parcel ID# _____ Appeal Year Market Value _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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) applying certifies (certify) 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.

Date: 3/1/21

Michele B. Dupont
(Signature)
Michelle B. Dupont managing member
(Print Name and Title)

Date: _____

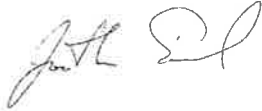
(Signature)

(Print Name and Title)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying 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 sent to the Party(ies) applying.



Date: 1/2/2021

(Representative's Signature)
Jon Simard Commercial Property Tax Management, LLC

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*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 _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Clearview Realty Ventures LLC
56-126 Doris Ray Court, Laconia, NH
2020 Municipality Abatement Application
Section E & F Attachment

Section E: Reason for Abatement Application

The Taxpayer respectfully submits that, in addition to the above-listed grounds for abatement, proration of the assessment on the subject Property is warranted under RSA 76:21. That statute provides “whenever a taxable building is damaged due to... natural disaster to the extent that it renders the building not able to be used for its intended use” that a proration of the assessment is appropriate.

Specifically, the Taxpayer submits that the novel coronavirus, a natural disaster as contemplated by RSA 76:21, rendered the Property unusable for its intended use for 353 days during Tax Year 2020. Executive Order 2020-04, signed by Governor Sununu on March 13, 2020, declared a state of emergency due to the novel coronavirus. This Executive Order specifically cites RSA 4:47, III for the Governor’s power to “make, amend, suspend and rescind necessary orders, rules and regulations” in order to carry out “emergency management functions in the event of a disaster beyond local control.” From March 13, 2020 to the present date, a state of emergency has been in effect in New Hampshire, continued as recently on January 22, 2021 with Executive Order 2021-1 (the “Fifteenth Extension of State of Emergency Declared in Executive Order 2020-04”).

In addition, Emergency Order #17, signed by Governor Sununu on March 26, 2020 pursuant to Executive Order 2020-04, closed non-essential businesses and instituted a stay-at-home order for Granite Staters. Emergency Order #17 was extended and modified on two occasions and was in effect through June 15, 2020. See, Emergency Orders #s 40 and 49. As a result of these emergency orders, the Taxpayer was not able to operate its Property or was only able to operate under substantial restrictions.

The Taxpayer respectfully submits that pursuant to RSA 76:21, proration of the assessment on the Property is required for that portion of Tax Year 2020, during which a natural disaster prevented the Property to be used for its intended use. Such relief is particularly appropriate as Property was not able to operate as it generally would due to the COVID-19 virus natural disaster, various government-imposed states of emergency and corresponding restrictions.

For the forgoing reasons, the Taxpayer submits that an abatement and proration of the assessment of the Property is due pursuant to RSA 76:16 and RSA 76:21. See *also*, *O'Donnell v. Chichester*, No. 29334-18T, 2020 N.H. Tax LEXIS 30 (Aug. 28, 2020).

Section F: Taxpayer’s Opinion of Market Value

Parcel 367-495-6: See attached

Opinion of Market Value: \$3,200,000

CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
CLEARVIEW REALTY VENTURES LL			1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501
62 DORIS RAY CT						COMMERC.	3010	2,172,100	2,172,100	LACONIA, NH	
LACONIA NH 03246						COMMERC.	3010	38,900	38,900		VISION
						INDUSTR.	4000	1,039,300	1,039,300		
						IND LAND	4000	656,500	656,500		
						INDUSTR.	4000	217,000	217,000		
						Total			4,123,800	4,123,800	

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			
2147 0950	03-08-2005	U	I	4,000	1	2020	3010	2,172,100	2019	3010	2,172,100	2018	3010	2,091,100			
1899 0679	06-12-2003	U	I	0	1E		3010	38,900		3010	38,900		3010	38,900			
1880 0069	05-05-2003	U	I	4,000	1		4000	1,039,300		4000	1,039,300		4000	1,083,100			
1730 0300	02-26-2002	U	I	0	1E		4000	656,500		4000	656,500		4000	656,500			
1729 0643	02-25-2002	U	I	4,000	1	Total			Total			Total					
						4,123,800			4,123,800			4,086,600					

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

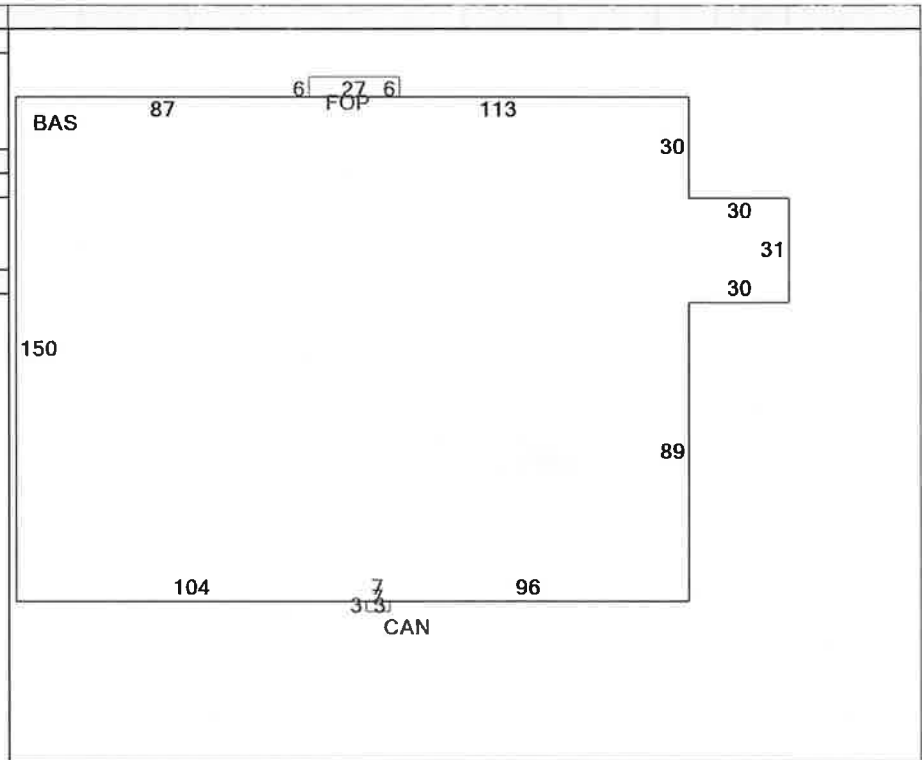
ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		D	TIF2	

NOTES	
BLDG#70/NEW ROOF 1992	INT RENO 1/2 BLDG 2001
WINNIPESAUKEE EXPOSCENTER	326 PARKING SPACES+4
O=CONTAMINATION=NCN/C4/02	LOADING/FOUR 1/2 BTHS=2
INT W=VINYL CTD WD PNLS	ECON: H-HI VAC/2-26-02
2600 SQ FT MANUF/REMAIN	EASMT TO CITY
INT RENO 1/3 BLDG 2000	

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
2015-00222	08-04-2015		CELL TOWER	90,000	09-19-2016	100		TOWERS & ARRAYS		10-24-2018	DD			25	REVIEWED
397	10-03-2007	25	ROOF NEW	255,200	05-30-2008	100				09-24-2018	DD			25	REVIEWED
320	08-09-2006	35	C-RENOVATE	150,000	05-15-2007	100		CO ISSUE		10-20-2016	KH			18	CHG @ HEARIN
717-04	12-14-2004	09	NEW ADD	4,000,000	03-28-2005	100	08-04-2006	CO ISSUE		09-28-2016	TB			25	REVIEWED
525-04	09-14-2004	22	DEMOLISHED		03-28-2005	100				04-22-2011	JD			25	REVIEWED
396-04	07-21-2004	35	C-RENOVATE	50,000	03-28-2005	100				06-16-2010	JW			32	COM FIELD REVIEW
486-00	12-11-2000	35	C-RENOVATE	7,500	04-18-2001	100	01-09-2002			05-30-2008	DD			15	PERMIT VISIT

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	400C	FACTORY MDL-	UC			261,360	SF	1.24	1.00000	5	0.80	COM	2.250	6 AC PRIME/SHAPE	0	583,400
1	4000	FACTORY MDL-	UC			6,500	AC	5,000	1.00000	0	1.00	COM	2.250		11,250	73,100
1	4000	FACTORY MDL-	UC			1,802.00	FF	0	1.00000	0	1.00	COM	2.250		0	0
Total Card Land Units						12.50	AC	Parcel Total Land Area: 12.50						Total Land Value		656,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	9C	Convent Centr			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	3.00		MIXED USE		
Exterior Wall 1	20	Brick/Masonry	Code	Description	Percentage
Exterior Wall 2	14	Wood Shingle	400C	FACTORY MDL-94	100
Roof Structure	01	Flat			0
Roof Cover	12	Membrane			0
Interior Wall 1	05	Drywall/Sheet	COST / MARKET VALUATION		
Interior Wall 2	04	Plywood Panel	RCN		1,777,117
Interior Floor 1	05	Vinyl/Asphalt	Year Built		1967
Interior Floor 2	14	Carpet	Effective Year Built		1982
Heating Fuel	03	Gas	Depreciation Code		AV
Heating Type	06	Steam	Remodel Rating		
AC Type	03	Central	Year Remodeled		
Bldg Use	400C	FACTORY MDL-94	Depreciation %		38
Total Rooms			Functional Obsol		
Total Bedrms	00		External Obsol		25
Total Baths	2		Trend Factor		1.000
Heat/AC	01	HEAT/AC PKGS	Condition		
Frame Type	05	STEEL	Condition %		
Baths/Plumbing	02	AVERAGE	Percent Good		37
Ceiling/Wall	05	SUS-CEIL & WL	RCNLD		657,500
Rooms/Prtns	02	AVERAGE	Dep % Ovr		
Wall Height	14.00		Dep Ovr Comment		
% Comn Wall	0.00		Misc Imp Ovr		
1st Floor Use:	400C		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	11,700	2.50	1966	P	10		0	2,900
PAV1	PAVING-ASPH	L	44,682	2.50	1975	F	25		0	27,900
PAV1	PAVING-ASPH	L	36,742	2.50	1991	A	50		0	45,900
FN3	FENCE-6' CHAI	L	2,100	13.00	1967	F	25		0	6,800
LT1	LIGHTS-IN W/P	L	1	1800.00	1975	A	50		0	900
SPR3	DRY	B	30,930	2.50	1981		37.00		0	28,600
ANT1	ANTENNA-ARA	L	1	125000.0	2016		100		0	125,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	30,930	30,930	30,930	57.39	1,775,165
CAN	Canopy	0	21	2	5.47	115
FOP	Porch, Open, Finished	0	162	32	11.34	1,837
Ttl Gross Liv / Lease Area		30,930	31,113	30,964		1,777,117



CURRENT OWNER			TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
CLEARVIEW REALTY VENTURES LL			1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501
62 DORIS RAY CT							COMMERC.	3010	2,172,100	2,172,100	
LACONIA NH 03246							COMMERC.	3010	38,900	38,900	LACONIA, NH
							INDUSTR.	4000	1,039,300	1,039,300	
							IND LAND	4000	656,500	656,500	VISION
							INDUSTR.	4000	217,000	217,000	
							Total		4,123,800	4,123,800	

SUPPLEMENTAL DATA

Alt Prcl ID 29 71 2	ZONE 2
OWNOCC N	ZONE 2 %
REVIEW EG	WARD WARD 2
ZONE 1 UC	
ZONE 1 %	
GIS ID 367-495-6	Assoc Pid#

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			
CLEARVIEW REALTY VENTURES LLC	2147 0950	03-08-2005	U	I	4,000	1	2020	3010	2,172,100	2019	3010	2,172,100	2018	3010	2,091,100		
CLEARVIEW REALTY VENTURES LLC	1899 0679	06-12-2003	U	I	0	1E		3010	38,900		3010	38,900		3010	38,900		
CLEARVIEW REALTY VENTURES LLC	1880 0069	05-05-2003	U	I	4,000	1		4000	1,039,300		4000	1,039,300		4000	1,083,100		
CLEARVIEW REALTY VENTURES LLC	1730 0300	02-26-2002	U	I	0	1E		4000	656,500		4000	656,500		4000	656,500		
CLEARVIEW REALTY VENTURES LLC	1729 0643	02-25-2002	U	I	4,000	1		4000	217,000		4000	217,000		4000	217,000		
							Total		4,123,800	Total		4,123,800	Total		4,086,600		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			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		D	TIF2	

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,962,600
Appraised Xf (B) Value (Bldg)	248,800
Appraised Ob (B) Value (Bldg)	255,900
Appraised Land Value (Bldg)	656,500
Special Land Value	0
Total Appraised Parcel Value	4,123,800
Valuation Method	C
Total Appraised Parcel Value	4,123,800

NOTES

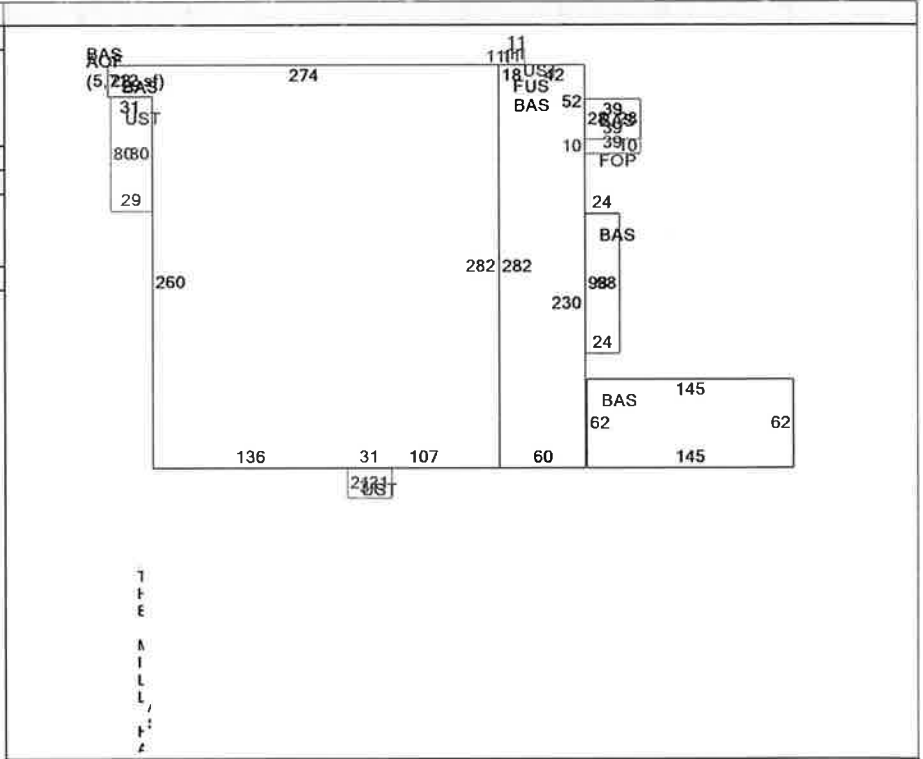
BUILDING 80+40 N/C 4/99	AREA & FRONTAGE PER
BLDG 40=1957/BLDG 80=1942	10/02 B.L.A/9/01 PLAN
OB=1/2 PLUMB NOT WORKING	FFL 100 OFC 5 O A
2 FRT ELEV NOT USEABLE	ECON: H-HI VAC
DEMO LARGE BLDG+BOILER 94	FUNC: L-LAYOUT
ROOF 92/NEW BOILER 93	

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

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		
2	4000	FACTORY MDL-	UC			0 SF	0	1.00000	5	1.00	COM	2.250		0	0	0		
Total Card Land Units						0.00	AC	Parcel Total Land Area: 12.50						Total Land Value				656,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	42	Mill Bldg			
Model	96	Industrial			
Grade	03	Average			
Stories:	2				
Occupancy	2.00				
Exterior Wall 1	20	Brick/Masonry			
Exterior Wall 2	27	Pre-finish Metl			
Roof Structure	01	Flat			
Roof Cover	02	Rolled Compos			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	12	Hardwood			
Interior Floor 2	03	Concr-Finished			
Heating Fuel	03	Gas			
Heating Type	06	Steam			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	5				
Heat/AC	00	NONE			
Frame Type	05	STEEL			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	20.00				
% Comn Wall	0.00				
1st Floor Use:	4000				
			MIXED USE		
			Code	Description	Percentage
			4000	FACTORY MDL-96	100
					0
					0
			COST / MARKET VALUATION		
			RCN		2,932,755
			Year Built		1942
			Effective Year Built		1970
			Depreciation Code		PR
			Remodel Rating		
			Year Remodeled		
			Depreciation %		50
			Functional Obsol		
			External Obsol		40
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		10
			RCNLD		293,300
			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
ELV1	ELEV FREIGH	B	3	44100.00	1969			10.0		0	13,200
MSC9	STK1	L	125	500.00	1942	P		10.0		0	6,300
MEZ2	FINISHED	B	4,800	22.00	1969			10.0		0	10,600
SHD3	METAL	L	288	9.00	1980	A		50		0	1,300
GIR1	GIRDERS LT 1	B	100	28.00	1969			10.0		0	300
SPR3	DRY	B	143,00	2.50	1969			10.0		0	35,800

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	5,712	5,712	5,712	25.21	144,000
BAS	First Floor	92,850	92,850	92,850	25.21	2,340,749
FOP	Porch, Open, Finished	0	390	78	5.04	1,966
FUS	Upper Story, Finished	16,920	16,920	16,920	25.21	426,553
UST	Utility, Storage, Unfinished	0	3,092	773	6.30	19,487
Ttl Gross Liv / Lease Area		115,482	118,964	116,333		2,932,755



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
CLEARVIEW REALTY VENTURES LL		1 Level	1 All Public	1 Paved	5 Heavy	Description	Code	Appraised	Assessed	1501
62 DORIS RAY CT						COMMERC.	3010	2,172,100	2,172,100	
LACONIA NH 03246						COMMERC.	3010	38,900	38,900	LACONIA, NH
						INDUSTR.	4000	1,039,300	1,039,300	
						IND LAND	4000	656,500	656,500	VISION
						INDUSTR.	4000	217,000	217,000	
						Total		4,123,800	4,123,800	

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		
2147 0950	03-08-2005	U	I	4,000	1	2020	3010	2,172,100	2019	3010	2,172,100	2018	3010	2,091,100		
1899 0679	06-12-2003	U	I	0	1E		3010	38,900		3010	38,900		3010	38,900		
1880 0069	05-05-2003	U	I	4,000	1		4000	1,039,300		4000	1,039,300		4000	1,083,100		
1730 0300	02-26-2002	U	I	0	1E		4000	656,500		4000	656,500		4000	656,500		
1729 0643	02-25-2002	U	I	4,000	1		4000	217,000		4000	217,000		4000	217,000		
Total						Total		4,123,800	Total		4,123,800	Total		4,086,600		

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		D	TIF2	

NOTES	
# OF ROOMS ?	#66 TRANQUILITY SPRINGS
INSP W/ MICHELLE 3/28/05	#86 FRONEK
	#126 EXPO CENTER
	SPA/INN EST. 100%@4/1/06
#56 RESTAURANT	
#62 LAKE OPECHEE INN	

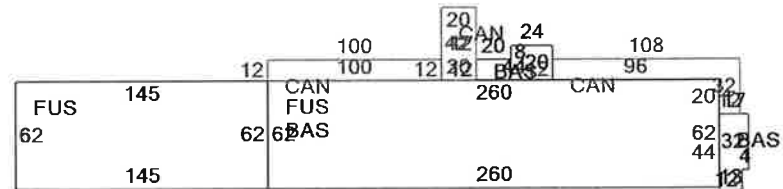
This signature acknowledges a visit by a Data Collector or Assessor

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	2,962,600
Appraised Xf (B) Value (Bldg)	248,800
Appraised Ob (B) Value (Bldg)	255,900
Appraised Land Value (Bldg)	656,500
Special Land Value	0
Total Appraised Parcel Value	4,123,800
Valuation Method	C
Total Appraised Parcel Value	4,123,800

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

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		
3	301R	MOTELS MDL-0	UC			0.000 AC	0	1.00000	5	1.00	COM	2.250		0.0000	0	0		
Total Card Land Units						0.00 AC	Parcel Total Land Area						12.50	Total Land Value				0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description	
Style:	39	Motel				
Model	01	Residential				
Grade:	06	Good				
Stories:	2	2 Stories				
Occupancy	1					
Exterior Wall 1	20	Brick/Masonry				
Exterior Wall 2						
Roof Structure:	01	Flat				
Roof Cover	12	Membrane				
Interior Wall 1	05	Drywall/Sheet				
Interior Wall 2	03	Plastered				
Interior Flr 1	05	Vinyl/Asphalt				
Interior Flr 2	11	Ceram Clay Til				
Heat Fuel	03	Gas				
Heat Type:	05	Hot Water				
AC Type:	03	Central				
Total Bedrooms	09	9+ Bedrooms				
Total Bthrms:	38					
Total Half Baths	4					
Total Xtra Fixtrs	4					
Total Rooms:	34	34 Rooms				
Bath Style:	03	Modern				
Kitchen Style:	03	Good				
			Parcel Id	C	Owne 0.0	
			Adjust Type	Code	Description	Factor%
			Condo Fir			
			Condo Unit			
COST / MARKET VALUATION						
			Building Value New		2,682,443	
			Year Built		1942	
			Effective Year Built		1995	
			Depreciation Code		GD	
			Remodel Rating			
			Year Remodeled			
			Depreciation %		25	
			Functional Obsol			
			External Obsol			
			Trend Factor		1.000	
			Condition			
			Condition %			
			Percent Good		75	
			RCNLD		2,011,800	
			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 Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL1	FIREPLACE B	B	17	2800.00	1994		75.00		0	35,700
ELV2	ELEV PASSE	B	3	50900.00	1994		75.00		0	114,500
CLR1	COOLER	B	156	86.00	1994		75.00		0	10,100
SPL2	VINYL/PLASTI	L	1,800	24.00	2004	VG	90		0	38,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	17,540	17,540	17,540	56.69	994,281
CAN	Canopy	0	3,576	358	5.67	20,294
FUS	Upper Story, Finished	25,110	25,110	25,110	56.69	1,423,398
Ttl Gross Liv / Lease Area		42,650	46,226	43,008		2,437,973

