

## **2021 ABATEMENT REQUEST – Staff Notes**

### **Map 274 Block 178 Lot 3 – Scott A. Everett**

The property owner filed an abatement request on their waterfront dwelling located at 16 Paugus Park Rd. This residential property is improved with a conventional style average grade building and has 70' of frontage on Paugus Bay. The property was purchased in August of 2017 for \$600,000, and they have expressed the opinion that the market value of the property is \$498,820. The market value estimate is a conclusory statement unsupported by any evidence or report.

Subsequent to the 2017 sale the property had been renovated under a building permit issued 1/8/2018. Two inspections of the property were completed following the renovations. An exterior review from the street was completed by Mr. Hamilton on 5/5/2022. The general statement contained in the abatement application that total depreciation for the property is not accurately depicted is not supported by any provided or available evidence.

Given the claim of inaccurate recognition of deferred maintenance items impacting the valuation of the property, an inspection is necessary. We began the process of contacting the property owner's representatives on March 17, 2022 to schedule such an inspection. Despite numerous requests over the last several weeks no inspection has been provided.

Without having an inspection, any specific condition information, and/or report or analysis to support the estimate of market value provided, it is recommended that no abatement is appropriate at this time, and that the request to lower the 2021 assessed value of \$712,600 be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
EVERETT SCOTT A		1 Level	C Artisan Well	1 Paved	2 Light	Description	Code	Appraised	Assessed	1501  LACONIA, NH  <b>VISION</b>
14801 QUORUM DR #300			3 Public Sewer			RESIDNTL	1013	140,300	140,300	
DALLAS TX 75254		SUPPLEMENTAL DATA				RES LAND	1013	566,400	566,400	
		Alt Prcl ID 46 178 2 OWNOCC N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 274-178-3	ZONE 2 SPOD ZONE 2 % 0 WARD WARD 6			RESIDNTL	1013	5,900	5,900	
						Total		712,600	712,600	

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	
3125 0543	08-31-2017	U	I	600,000	13	2021	1013	140,300	2020	1013	140,300	2019	1013	140,300	
2547 0245	02-17-2009	Q	I	487,530	00		1013	566,400		1013	531,000		1013	460,200	
2138 0935	02-04-2005	U	I	0	1		1013	5,900		1013	5,900		1013	5,900	
1842 0725	02-03-2003	Q	I	475,000	00										
1842 0719	02-03-2003	U	I	0	1										
Total						712,600		Total		677,200		Total		606,400	

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		A		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	140,300
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	5,900
Appraised Land Value (Bldg)	566,400
Special Land Value	0
Total Appraised Parcel Value	712,600
Valuation Method	C
Total Appraised Parcel Value	712,600

**NOTES**  
 2003 METAL SEAS DOCK  
 CRAWLSPACE  
 SANDY BEACH  
 AREA/FRONTAGE PER TAXMAP  
 RIGHT OF WY TO 274-178-2

*SH* *5/5/22* *MB*

BUILDING PERMIT RECORD								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2017-00412	01-08-2018	24	ADD DORMER	50,000	04-19-2018	90		ADD DORMERS TO EXISTIN

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
04-22-2019	TB			25	REVIEWED
04-19-2018	BD	B		14	INSPECTED
07-19-2017	KRT	CY		02	MEASURED
07-22-2010	RK			33	RES FIELD REVIEW
11-18-2009	PR			02	MEASURED
07-31-2009	DD			02	MEASURED
06-19-2007	JM			02	MEASURED

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	1013	SFR WATER M	SPO			5,227 SF	6.77	1.00000	5	1.00	PB1	16.000		1.0000	108.36	566,400	
Total Card Land Units						0.12 AC	Parcel Total Land Area						0.12	Total Land Value			566,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	04	Cape Cod			
Model	01	Residential			
Grade:	03	Average			
Stories:	1				
Occupancy	1				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Flr 1	12	Hardwood			
Interior Flr 2	14	Carpet			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	03	Central			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	2				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	5				
Bath Style:	02	Average			
Kitchen Style:	03	Good			

CONDO DATA			
Parcel Id	C	Owne	0.0
Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			
COST / MARKET VALUATION			
Building Value New		171,129	
Year Built		1986	
Effective Year Built		2003	
Depreciation Code		AV	
Remodel Rating			
Year Remodeled			
Depreciation %		18	
Functional Obsol		0	
External Obsol		0	
Trend Factor		1.000	
Condition			
Condition %			
Percent Good		82	
RCNLD		140,300	
Dep % Ovr			
Dep Ovr Comment			
Misc Imp Ovr			
Misc Imp Ovr Comment			
Cost to Cure Ovr			
Cost to Cure Ovr Comment			

26			
8	PTO	8	
26			
26			
12	WDK	12	
26			
EAF	32	12	
BAS			
28		24 24	EAF 24
			FGR
		3	12
		4	15
		4	15
29			4

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
SHD1	SHED FRAME	L	80	12.00	1986	A	50		0.00	500
DCK1	DOCKS-RES	L	240	30.00	2006	G	75		0.00	5,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	884	884	884	107.32	94,871
EAF	Attic, Expansion, Finished	431	1,232	431	37.54	46,255
FGR	Garage, Finished	0	288	115	42.85	12,342
FOP	Porch, Open, Finished	0	60	12	21.46	1,288
PTO	Patio	0	208	10	5.16	1,073
WDK	Deck, Wood	0	312	31	10.66	3,327
Ttl Gross Liv / Lease Area		1,315	2,984	1,483		159,156



RECEIVED

FEB 28 2022

ASSESSOR'S OFFICE  
LACONIA, NH

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FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): EVERETT, SCOTT A

Mailing Address: 14801 QUORUM DR STE 300 DALLAS, TX 75254

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) 214-442-6654 (Email) Brayden.Harris@BaseCapitalFunding.com

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): Sarah Rubury - Wescott Law, P.A.

Mailing Address: 28 Bowman St., Laconia NH 03246

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) 603-524-2166 (Email) srubury@wescottlawnh.com

**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>
274/178/3	16 Paugus Park Rd.	Land and Building	\$712,600

Acct 1984

**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>
<b>See attached</b>			

**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.)

**See attached**

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**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# 274/178/3 Appeal Year Market Value \$ 498,820

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

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

Our preliminary expert opinion indicates that the above market valuation  
is appropriate. A written expert report will be furnished upon receipt.

**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

Comparable sale data is being collected for the property and will be provided  
in the near future. An income and expense analysis may also be provided to  
further support the excessive assessment of the property.

**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: 2/3/22

  
(Signature)

Scott Everett  
(Print Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

**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: 2/23/22

  
(Representative's Signature)

Sarah Rubury  
(Print Name)

**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)

**SECTION D Addendum**

<b>Entity/Individual</b>	<b>Town Parcel ID#</b>	<b>Street Address</b>	<b>Description</b>	<b>Assessment</b>
Antaeus Holdings LTD	350/21/2	12 Belvidere St.	Land and Building	\$176,700
	350/21/23	2 Belvidere St.	Land and Docks	\$41,200
	367/495/6/1	15 Doris Ray Ct.	Land Only	\$167,500
	367/100/49	28 Harrison St.	Land and Building	\$211,300
	367/48/59	59 Clinton St.	Land and Building	\$161,200
	215/266/11	112 Prescott Av.	Land and Building	\$1,192,800
	350/92/1	171 Gold St.	Land and Building	\$218,900
NH Big Island Co	350/168/20	9 North St.	Land and Building	\$333,700
	350/168/19	17 North St.	Land and Building	\$390,100
	263/178/1	Paugus Park Rd.	Land and Building	\$1,281,300
Granting Hands LLC	174/40/1	154 Channel Ln.	Land and Building	\$640,600
Paugus Fore I LLC	367/81/13	21 Fore St.	Land and Building	\$224,800
	367/71/15	79 Elm St.	Land and Building	\$689,600
Scott A. Everett	274/178/3	16 Paugus Park Rd.	Land and Building	\$712,600
Scott Everett Trust	290/416/1/010	21 Fells Way #B	Land and Building	\$149,500
	308/71/5	Elm St.	Land Only	\$294
	321/71/4	493 Elm St.	Land Only	\$741
	300/178/12/002	250 Paugus Park Rd.	Land and Building	\$815,900
	308/71/4/1	527 Elm St.	Land Only	\$645
	322/168/4/2	290 North St.	Land Only	\$276
	300/178/12/001	246 Paugus Park Rd.	Land and Building	\$121,800
RE Closing LLC	287/307/13	87 Van Buren Rd.	Land and Building	\$309,000
	273/275/7	Davidson Dr.	Land Only	\$151,800
	297/71/16	Elm St.	Land Only	\$7,474



## **Section E. Reason for Abatement Application**

**Physical Data:** The properties are in fair to average condition. The physical, functional, and economic status is not accurately depicted on the tax assessment card. The additional amount of total depreciation for the applicable categories is estimated at 30%. Deferred maintenance is not reflected in the depreciation estimate. A detailed list of deferred maintenance items is currently being compiled for each property. In summary, the tax assessment card does not adequately reflect the overall amount of accrued depreciation based on the current condition of the improvements.

**Market Data:** Market data is being collected for the property and will be provided in the near future. Given the overall age and condition of the improvements, along with deferred maintenance items, market data does not support the current level of assessment.