

2021 ABATEMENT REQUEST – Staff Notes

Map 450 Block 13 Lot 43– S & K Rehab A LLC

The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building at 17 Bay St on 2/20/2022 and one of the buildings unusable. The property consists of a main house and a smaller living unit in a separate building. The main building needs to be demolished due to the extent of the fire damage. This building has not been occupied since the date of the fire, rendering it unable to be utilized for its intended use. As of 3/31/2022 the building has not been demolished and is still not habitable. The building was unavailable for use for 40 days in the tax year. The 2021 total assessed value is \$266,000 and the value of the damaged building is \$125,200. The building value for the 40 days not available for use would be \$13,721 ($125,200/365*40$).

Therefore, the total assessed value for 2021 should be \$252,279 after the proration is applied resulting in an abatement of \$13,721 of assessed value.

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY
Prorated Assessment for Damaged Buildings - RSA 76:21

RECEIVED

MAR 02 2022

ASSESSOR'S OFFICE
LACONIA, NH

TAX YEAR 2022

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

Name(s): S+K Mahab A LLC
Mailing Address: P.O. Box 745 Winnisquam NH 03289
Telephone Numbers: (Home) 603-528-6222 (Work) SAME - (Cell) 603-893-0369

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

Name(s): _____
Mailing Address: _____
Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

SECTION C. Property(ies) for which a Prorated Assessment is Sought

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of RSA 76:21, paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

- 1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials, in writing, within 60 days of the event.
- 2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: 450/13/43 Street Address/Town: 17 Bay Street Laconia
Tax Year Date: 04/01/2022 Date of Event: 2/20/22 Total # of Days of Intended Use: _____ Assessment: \$ 266,000.⁰⁰
Nature of Event: Fire Extent of Damage (Describe): TOTAL LOSS

SECTION D. Certification by Party(ies) Applying

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641, the applicant has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: 3/1/22

K.H.
Signature

Signature

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
S & K REHAB A LLC		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed
PO BOX 745						RESIDNTL	1090	195,300	195,300
WINNISQUAM NH 03289						RES LAND	1090	61,500	61,500
						RESIDNTL	1090	9,200	9,200
SUPPLEMENTAL DATA									
Alt Prcl ID 139 13 3		ZONE 2		WARD 4					
OWNOCC Y		ZONE 2 %							
REVIEW		Assoc Pid#							
ZONE 1 UC									
ZONE 1 % 100									
GIS ID 450-13-43									
						Total		266,000	266,000

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		
S & K REHAB A LLC	3214 0090	12-18-2018	U	I	0	40	2021	1090	195,300	2020	1090	195,300	2019	1090	195,300	
KMH REALTY CORP	2619 0439	01-08-2010	U	I	70,000	37										
USB REAL ESTATE SECURITIES INC	2619 0437	01-08-2010	U	I	4,000	37		1090	61,500		1090	52,400		1090	47,800	
ACT PROPERTIES LLC	2559 0754	04-14-2009	U	I	91,800	51		1090	9,200		1090	9,200		1090	9,200	
MERCIER MARK S	2312 0731	06-27-2006	Q	I	236,000	01										
Total								266,000	Total		256,900	Total		252,300		

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

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	194,900
Appraised Xf (B) Value (Bldg)	400
Appraised Ob (B) Value (Bldg)	9,200
Appraised Land Value (Bldg)	61,500
Special Land Value	0
Total Appraised Parcel Value	266,000
Valuation Method	C
Total Appraised Parcel Value	266,000

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

NOTES	
SOME INT RENOVA/ NEW SIDING 98 BARN ATTACH REAR UPDATED SIDING 2X8X16 TAN IA	
NC= FIRE -TOTAL LOSS PER FD	

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp
594	11-27-2006	05	R-RENOVATE	38,000	06-25-2008	100	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
07-14-2020	CT	CY		44	NO TRESPASSING
04-08-2010	RK			29	DRIVE BY REVIEW
06-25-2008	DD			15	PERMIT VISIT
08-23-2007	SC			15	PERMIT VISIT
01-26-2001	TS			03	MEAS & INSPC
09-21-1990	99			99	MMC INFO
08-12-1989	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	1090	MULTI HSES	UC			12,525 SF	3.64	1.00000	5	1.00	50	1.350			1.0000	4.91	61,500	
Total Card Land Units						0.29 AC	Parcel Total Land Area						0.29	Total Land Value				61,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	06	Conventional			
Model:	01	Residential			
Grade:	03	Average			
Stories:	1.75	1 3/4 Stories			
Occupancy	1				
Exterior Wall 1	25	Vinyl Siding			
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	14	Carpet			
Interior Flr 2	09	Pine/Soft Wood			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	01	None			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	6	6 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id	C	Owne	0.0	
			B	S
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				

COST / MARKET VALUATION	
Building Value New	208,041
Year Built	1900
Effective Year Built	1981
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	40
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	NC
Condition %	0
Percent Good	60
RCNLD	124,800
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

8	8	8	8	8	8
8				9	
				17	
				25	25
8				17	
8				22	
				5	FOP
28				28	27 27
				22	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
BRN3	1 STORY W/L	L	616	24.00	1900	F	25		0	3,700
HRTH	HEARTH	B	1	600.00	1979		60.0		0	400
BRN1	BARN - 1 STO	L	616	18.00	2006	A	50		0	5,500

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,137	1,137	1,137	97.71	111,096
FHS	Half Story, Finished	213	425	213	48.97	20,812
FOP	Porch, Open, Finished	0	135	27	19.54	2,638
TQS	Three Quarter Story	462	616	462	73.28	45,142
UAT	Attic, Unfinished	0	72	7	9.50	684
UBM	Basement, Unfinished	0	1,041	208	19.52	20,324
UST	Utility, Storage, Unfinished	0	72	18	24.43	1,759
WDK	Deck, Wood	0	64	6	9.16	586
Ttl Gross Liv / Lease Area		1,812	3,562	2,078		203,041



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REVIEW		ZONE 1 UC		ZONE 1 % 100					
GIS ID 450-13-43		Assoc Pid#							
						Total	266,000	266,000	

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ACT PROPERTIES LLC	2559 0754	04-14-2009	U	I	91,800	51		1090	9,200		1090	9,200		1090	9,200	
MERCIER MARK S	2312 0731	06-27-2006	Q	I	236,000	01										
						Total	266,000		Total	256,900		Total	252,300			

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
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Valuation Method	C
Total Appraised Parcel Value	266,000

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

NOTES

UPDATED INTERIOR
CRAWL BLUE IG
NEW SIDING 1997
MONITOR HEAT TO BAS
ELECTRIC HEAT FHS

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																		
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2	1090	MULTI HSES	UC			0 SF	0	1.00000	5	1.00	50	1.350		0.0000	0	0		
Total Card Land Units						0.00	AC	Parcel Total Land Area						0.29	Total Land Value			0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	06	Conventional			
Model	01	Residential			
Grade:	03	Average			
Stories:	1.5	1 1/2 Stories			
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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	14	Carpet			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	03	Hot Air-no Duc			
AC Type:	01	None			
Total Bedrooms	01	1 Bedroom			
Total Bthrms:	1				
Total Half Baths	0				
Total Xtra Fixtrs					
Total Rooms:	3	3 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			

CONDO DATA				
Parcel Id		C	Owne	0.0
			B	S
Adjust Type	Code	Description	Factor%	
Condo Flr				
Condo Unit				

COST / MARKET VALUATION	
Building Value New	100,123
Year Built	1900
Effective Year Built	1991
Depreciation Code	GD
Remodel Rating	
Year Remodeled	
Depreciation %	30
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	70
RCNLD	70,100
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

WDK	10		
8		8	
	10		
FHS		15	
BAS			
25			25
			15

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

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	375	375	375	166.59	62,471
FHS	Half Story, Finished	188	375	188	83.52	31,319
WDK	Deck, Wood	0	80	8	16.66	1,333
Ttl Gross Liv / Lease Area		563	830	571		95,123

