

2021 ABATEMENT REQUEST – Staff Notes

Map 162 Block 248 Lot 15 – Northern New England Telephone Operations LLC

The property owners filed an abatement request on 1203 Weirs Blvd for their telecommunications property through a tax representative. The property includes poles and conduits to be valued by statutory formula set out in NH RSA 72:8-c. The 2021 assessed value is \$3,477,000.

The application includes the total value of poles should be assessed at \$1,320,660 and conduit at \$1,525,468 utilizing RSA 72:8-c. The remainder of the value on the property is owned land and a 1,368 square foot telephone building. That portion of the value is not being disputed, nor are the three other properties owned by Northern New England Telephone Operations LLC.

In reviewing the 2021 property record card, the pole and conduit values were not accurately updated using the information supplied by Northern New England Telephone. The information provided by the tax representative in the abatement is identical to the information that was reported in 2021 for Laconia. As this property must be valued utilizing the statutory formula in 72:8-c, it is recommended that the abatement is granted from a total value on the property from \$3,477,000 to \$3,133,700.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
NORTHERN N E TELEPHONE OPERA C/O FAIRPOINT COM- TAX DEPT 770 ELM ST MANCHESTER NH 03101		1	All Public			Description	Code	Appraised	Assessed
		INDUSTR.	4300	216,500	216,500	1501 LACONIA, NH			
		IND LAND	4300	70,200	70,200				
		INDUSTR.	4300	2,847,000	2,847,000				
SUPPLEMENTAL DATA						Total		3,133,700	3,133,700
Alt Prcl ID 78 248 7		OWNOCC N		ZONE 2 ZONE 2 % WARD WARD 6					
REVIEW		ZONE 1 CR		ZONE 1 % 100					
GIS ID 162-248-15		Assoc Pid#							

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		
NORTHERN N E TELEPHONE OPERATIONS	2483 0496	04-01-2008	U	I	2,125,470	21	2021	4300	216,500	2020	4300	2019	4300	216,500		
VERIZON NEW ENGLAND INC	0204 0353	07-19-1932	U	I	0			4300	70,200		4300		4300	64,100		
CENTRAL NH TELEPHONE CO	0	07-19-1932			0			4300	3,190,300		4300		4300	3,190,300		
Total								3,477,000			Total			3,470,900		

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		B		

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	216,500
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	2,847,000
Appraised Land Value (Bldg)	70,200
Special Land Value	0
Total Appraised Parcel Value	3,133,700
Valuation Method	C
Total Appraised Parcel Value	3,133,700

NOTES
 FAIR POINT SLAB
 TRANSFER STATION POLE, CONDUIT AND ROW VALUE SHOWN AS
 OUTBUILDING FEATURES CALCULATED USING
 2011 POLE VALUE PER DRA SEE ASSOC DOC STATUTORY FORMULA
 NC=NO CHANGES ON POLE VALUE 2013/2014 -
 AWAITING COURT DECISION.

BUILDING PERMIT RECORD									
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	

VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
08-28-2017	DD			25	REVIEWED
10-05-2016	DD			25	REVIEWED
11-18-2011	JD			25	REVIEWED
06-16-2010	JW			32	COM FIELD REVIEW
08-18-1987	99			99	MMC INFO

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	4300	TEL X STA	CR			2,950 SF	10.35	1.00000	5	1.00	COR	2.300		0	23.8	70,200	
Total Card Land Units						0.07 AC	Parcel Total Land Area: 0.07						Total Land Value				70,200

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	79	Telephone Bldg			
Model	96	Industrial			
Grade	06	Good			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	20	Brick/Masonry			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2					
Interior Floor 1	09	Pine/Soft Wood			
Interior Floor 2					
Heating Fuel	04	Electric			
Heating Type	07	Electr Basebrd			
AC Type	03	Central			
Bldg Use	4300	TEL X STA			
Total Rooms					
Total Bedrms	00				
Total Baths	.5				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	03	MASONRY			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	10.00				
% Comn Wall	0.00				
1st Floor Use:	4300				
			MIXED USE		
			Code	Description	Percentage
			4300	TEL X STA	100
					0
					0
			COST / MARKET VALUATION		
			RCN		349,189
			Year Built		1965
			Effective Year Built		1983
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		38
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1,000
			Condition		NC
			Condition %		0
			Percent Good		62
			RCNLD		216,500
			Dep % Ovr		
			Dep Ovr Comment		
			Misc Imp Ovr		
			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

BAS	38
36	36
	38

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	620	2.50	1985	A	50		0.00	800
MSC4	2019 POLES	L	1	1320660		S	100		0	1,320,700
MSC3	2019 CONDUIT	L	1	1525468		S	100		0	1,525,500

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,368	1,368	1,368	255.26	349,189
Ttl Gross Liv / Lease Area		1,368	1,368	1,368		349,189



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FEB 28 2022

ASSESSOR'S OFFICE
LACONIA, NH

Tax Year Appealed 2021

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): Northern New England Telephone Operations LLC

Mailing Address: 2116 South 17th Street, Mattoon, IL 61938

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 603.656.1692 (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>
162-248-15	1203 Weirs Blvd, Laconia	Telecom	\$3,477,000

*Acct
4391*

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>
376-325-3-1	14 Primrose Dr N	Telecom	\$61,300
424-142-63	762 Main Street	Telecom	\$1,556,300
474-375-1-101	76 Hounsell Ave	Telecom	\$62,900

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

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# 162-248-15 Appeal Year Market Value See attached

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.)

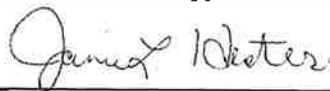
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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: February 23, 2022



(Signature) Janice L Hester, Vice President of Tax


(Signature)

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: February 23, 2022



(Representative's Signature)
Timothy St Onge 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)

The taxpayer, Consolidated Communications of Northern New England Company, LLC ("CCI"), seeks an abatement of the property taxes it has been disproportionately assessed by the municipality for the current tax year. The grounds for CCI's abatement request include some or all of the following reasons: (1) the municipality's assessment of taxes for the use of the public right-of-way is ultra vires based on the ruling in Northern New England Telephone Operations LLC v. Actworth et al., 173 N.H. 660 (2020) (affirming the trial court's determination); (2) the municipality has incorrectly and disproportionately assessed CCI's use of the right-of-way based on the formula upheld by the Supreme Court in the case just identified; (3) the municipality has misapplied or failed to use the mandatory statutory formula for assessing poles and conduit set forth at RSA 72:8-c; (4) the municipality has misapplied or used the incorrect equalization ratio when assessing CCI's poles and conduit; and (5) to the extent applicable, the municipality has disproportionately assessed the buildings owned by CCI located in the municipality (see data below in support of this claim).

CCI has been and will continue to work with all municipalities to find a resolution of this abatement application request so that further litigation will be unnecessary. To that end, if there is any further data that the municipality needs to evaluate and grant CCI's abatement application, please let CCI know.

Notwithstanding these violations, CCI hereby asserts for settlement purposes only that the value is: (i) poles valued at **\$1,320,660** (ii) conduit valued at **\$1,525,468** (both calculated in accordance with RSA 72:8-c with the 2020 equalization ratio applied) and right-of-way valued at **\$0**, assuming the right of way tax was not assessed ultra vires.

**STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: FAIRPOINT COMMUNICATIONS
FAIR POINT COMMUNICATIONS
FAIRPOINT COMMUNICATIONS INC
FAIRPOINT
NORT FAIRPOINT COMMUNICATION
NORTHERN NEW ENGLAND TELEPHONE
NORTHERN NE TELEPHONE
NORTHERN NEW ENGLAND TELEPHONE OPERSTAIION LLC
NORTHERN NEW ENGLAND TELEPHONE OPS
NORTHERN NEW ENGLAND TELEPHONE OPS LLC
NO NE TELEPHONE OPERATIONS LLC
VERIZON
CONSOLIDATED COMMUNICATIONS

AGENT FIRM: **Commercial Property Tax Management, LLC**
345 Cilley Road, Suite 1
Manchester, NH 03103
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: **Commercial Property Tax Management, LLC & Consultants**

PROPERTY/PARCEL(S): **ALL PROPERTY IN NEW HAMPSHIRE**

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

By: *J. Hester*

Name: Janice Hester

DATED: January 2, 2022

Title: Vice President - Tax