

2022 ABATEMENT REQUEST – Staff Notes

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

The property the telephone poles, conduits and the public rights-of-way that they occupy within the city. A statutory formula exists in RSA 72:8-c to value these assets for property taxation purposes.

The property owners filed an application for abatement for 2022 based on a calculation that includes the application of the prior year's equalization ratio, notwithstanding that this is a year of reappraisal through a complete statistical update. In such a year the application of the prior year's ratio is improper.

The city followed the formula, used the values estimated by the DRA, and the taxpayer is mistaken with respect to its claim that the right of way assessment is ultra vires..

The local assessed value for 2022 is \$4,031,400. Given the fact that the city followed the statutory formula, no abatement is recommended.

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RECEIVED

FEB 28 2023

ASSESSOR'S OFFICE
LACONIA, NH

Tax Year Appealed 2022

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: 788 Elm Street, Manchester, NH 03101

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	\$4,031,400

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	\$64,800
424-142-63	762 Main Street	Telecom	\$1,648,800
474-375-1-101	76 Hounsell Ave	Telecom	\$66,600

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.)

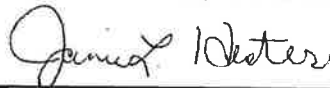
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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 24, 2023



(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 24, 2023



(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)

SECTION E AND F:**LACONIA**

To the extent, the municipality has intentionally discriminated against the taxpayer through selective taxation of the taxpayer and/or the taxpayer's property, the municipality has violated the State and Federal Equal Protection Clauses. *Verizon New England Inc. v. City of Rochester*, 156 N.H. 624 (2007) The municipality's tax assessment for the use of the public right of way and/or poles/conduit is also ultra vires to the extent that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes, including but not limited to RSA 72:23, I, RSA 231:161 et seq., RSA 76:14, RSA 72:8-a, RSA 72:8-c, DRA-promulgated values, and/or the New Hampshire Superior and/or Supreme Court's rulings in *Northern New England Telephone Operations LLC v. Acworth et al*, Docket No. 220-2012-CV-100 (Merrimack. Super. December 14, 2015) and *Northern New England Telephone Operations LLC v. Acworth et al*, Supreme Court Docket No. 2018-0570 (affirming the Superior Court's fundamental ultra vires decision). For these reasons, the assessment should be abated in full or to the extent of any unconstitutional, unlawful and/or ultra vires assessment. The assessment is also disproportional in that the taxpayer's property is over-assessed as confirmed by the Supreme Court's recent approval of the taxpayer's assessment methodology. The assessment is also in violation of RSA 72:8-c to the extent it is in excess of what the Department of Revenue Administration determined to be the replacement cost new of telephone poles and conduit, depreciated in accord with RSA 72:8-c. Notwithstanding these violations, NNE hereby asserts for settlement purposes only that the value is: (i) poles valued at \$1,299,189 (ii) conduit valued at \$1,282,485 (both calculated in accordance with RSA 72:8-c with the prior year equalization ratio applied) and right-of-way valued at \$569,325, assuming the right of way tax was not assessed ultra vires.

LACONIA

**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 OPERSTAION 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
788 Elm St
Manchester, NH 03101
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: Janice L. Hester

Name: Janice L. Hester

DATED: January 18, 2023

Title: Vice President of Tax

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
NORTHERN N E TELEPHONE OPERA C/O FAIRPOINT COM- TAX DEPT 2116 SOUTH 17TH ST MATTOON IL 61938			1 All Public			Description	Code	Appraised	Assessed	1501 LACONIA, NH VISION
						INDUSTR.	4300	231,100	231,100	
						IND LAND	4300	70,200	70,200	
SUPPLEMENTAL DATA						INDUSTR.	4300	3,730,100	3,730,100	
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#								
						Total		4,031,400	4,031,400	

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			
2483 0204	0496 04-01-2008	U	I	2,125,470	21	2022	4300	231,100	2021	4300	216,500	2020	4300	216,500			
	0353 07-19-1932	U	I	0			4300	70,200		4300	70,200		4300	64,100			
	0 07-19-1932			0			4300	3,730,100		4300	3,190,300		4300	3,190,300			
						Total		4,031,400	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)	231,100
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	3,730,100
Appraised Land Value (Bldg)	70,200
Special Land Value	0
Total Appraised Parcel Value	4,031,400
Valuation Method	C
Total Appraised Parcel Value	4,031,400

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. CONDUIT AND ROW
 NC=NO CHANGES ON POLE VALUE 2013/2014 - COMBINED \$1,569,749+\$569,325
 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	372,664
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	231,100
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 Bilt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
PAV1	PAVING-ASPH	L	620	2.50	1985	A	50		0	800
MSC4	POLES	L	1	1590195.		S	100		0	1,590,200
MSC3	CONDUIT	L	1	2139074.		S	100		0	2,139,100

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	272.42	372,664
Ttl Gross Liv / Lease Area		1,368	1,368	1,368		372,664

