

2022 ABATEMENT REQUEST – Staff Notes

Map 110 Block 234 Lot 11 –Scenic Road Family Trust

The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as the size of the lot, small frontage, lack of city utilities and the fact that the cottage is seasonal only limit the value. These assertions are not supported by any evidence or analysis.

The property is an improved .19-acre parcel of land and building located at 757 Scenic Road. The property has 70 feet of frontage on Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1935. A modern septic system was installed in 2016.

A downward adjustment is applied to the land value calculation for the subject property, with a 10% this adjustment reflected. No evidence was presented that further adjustment would be appropriate.

It is recommended that the abatement request be denied for the 2022 tax year, and that the assessment of \$1,071,900 be sustained.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
SCENIC ROAD FAMILY TRUST BARRY JOAN & STONE GARY H TRU 152 ALLEN RD BERLIN MA 01503		4 Rolling	5 Well	1 Paved	4 Medium	Description	Code	Appraised	Assessed
			6 Septic			RESIDNTL	1013	59,100	59,100
						RES LAND	1013	1,007,300	1,007,300
SUPPLEMENTAL DATA						RESIDNTL	1013	5,500	5,500
		Alt Prcl ID 103 234 9 OWNOCC N			ZONE 2 ZONE 2 % WARD WARD 1				
		REVIEW ZONE 1 SFR ZONE 1 % 100			Assoc Pid#				
		GIS ID 110-234-11						Total 1,071,900 1,071,900	

1501
 LACONIA, NH
VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
SCENIC ROAD FAMILY TRUST		2897	0063	01-22-2014	U	I	0	38	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
SCENIC ROAD FAMILY TRUST		1394	0364	10-03-1996	U	I	4,000	1A	2022	1013	59,100	2021	1013	59,100	2020	1013	59,100
SMITH DONALD L &			0	10-03-1996			0			1013	1,007,300		1013	619,700		1013	546,800
										1013	5,500		1013	5,500		1013	5,500
										Total 1,071,900		Total 684,300		Total 611,400			

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		B		

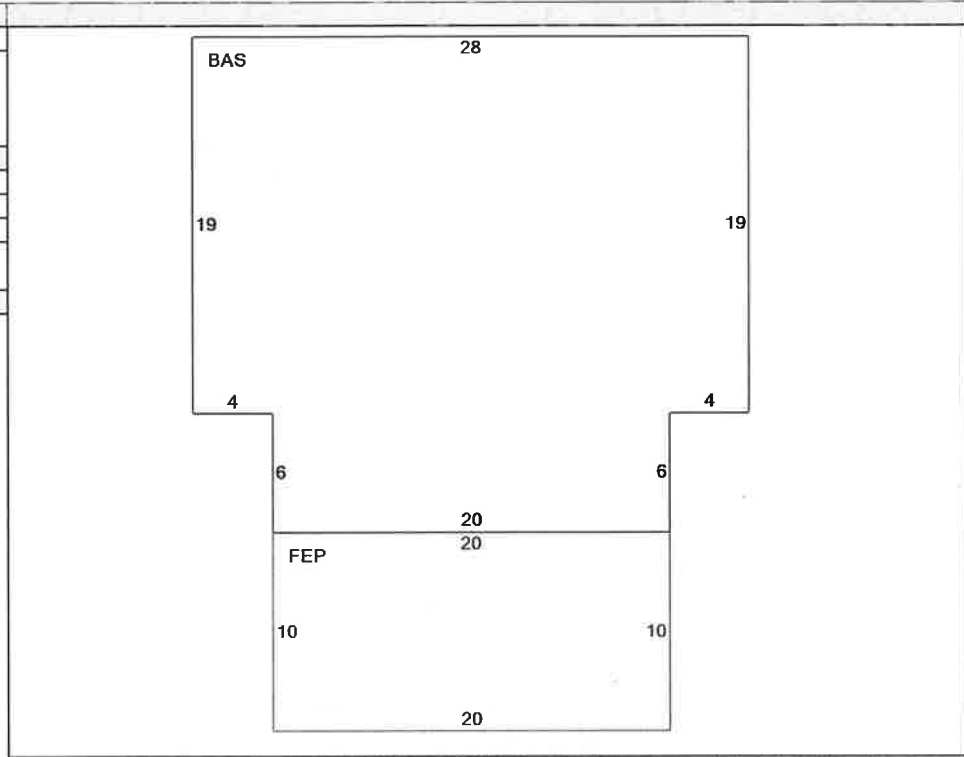
APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	58,300
Appraised Xf (B) Value (Bldg)	800
Appraised Ob (B) Value (Bldg)	5,500
Appraised Land Value (Bldg)	1,007,300
Special Land Value	0
Total Appraised Parcel Value	1,071,900
Valuation Method	C
Total Appraised Parcel Value	1,071,900

NOTES
 NO BEACH/STEEP
 LEACHFIELD RED IG
 BEACHRIGHTS STORMS PIERS
 4&06+KNOTTY PINE

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
2012	11-30-2012		WETLANDS PE			0		MOVE ROCKS ON BREAKWA	08-12-2011	JD			25	REVIEWED
									09-27-2006	SC			01	LEFT NOTICE
									08-04-1994	LS			19	NO CHG @ HEA
									09-18-1990	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	1013	SFR WATER M	SFR			8,125 SF	7.25	1.00000	5	0.90	WN3	19.000	RR TRAX	1.0000	123.98	1,007,300
1	1013	SFR WATER M	SFR			70 FF	0	1.00000	0	1.00	WN3	19.000		0.0000	0	0
Total Card Land Units						0.19 AC	Parcel Total Land Area						0.19	Total Land Value		1,007,300

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	36	Camp Seasonal			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story			
Occupancy	1				
Exterior Wall 1	06	Board & Batten			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	04	Plywood Panel			
Interior Wall 2	02	Wall Brd/Wood			
Interior Flr 1	12	Hardwood			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-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	Ownr 0.0
				B	S
			Adjust Type	Code	Description
			Condo Flr		Factor%
			Condo Unit		
			COST / MARKET VALUATION		
			Building Value New		89,625
			Year Built		1935
			Effective Year Built		1986
			Depreciation Code		AV
			Remodel Rating		
			Year Remodeled		
			Depreciation %		35
			Functional Obsol		0
			External Obsol		0
			Trend Factor		1.000
			Condition		
			Condition %		
			Percent Good		65
			RCNLD		58,300
			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	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHED FRAME	L	30	12.00	1935	F	25		0	100
DCK1	DOCKS-RES	L	240	30.00	1970	G	75		0	5,400
FPL	FIREPLACE	B	1	1300.00	1984		65.00		0	800

BUILDING SUB-AREA SUMMARY SECTION							
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value	
BAS	First Floor	652	652	652	106.85	69,666	
FEP	Porch, Enclosed, Finished	0	200	140	74.80	14,959	
Ttl Gross Liv / Lease Area		652	852	792		84,625	



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2022

RECEIVED

FEB 22 2023

ASSESSOR'S OFFICE
LACONIA, NH

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): JOAN BARRY GARY H STONE (SCENIC ROAD FAMILY TRUST)

Mailing Address: 152 ALLEN RD BERLIN MASS 01503

Telephone Nos.: (Home) 978 8380323 (Cell) _____ (Work) _____ (Email) STONEVILLE@MSN.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): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (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>110/234/11</u>	<u>757 SCENIC RD, LACONIA</u>	<u>BUILDING LAND</u>	<u>\$ 1,071,900</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\$5358

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>
		NONE	

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.)

PROPERTY IS NOT WORTH \$1,007,300 ONLY .19 ACRE
WITH 70' LAKE FRONTAGE, NOT HOOKED UP TO CITY WATER
OR SEWERAGE. COTTAGE IS SEASONAL AND NOT RENTED

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# 110/234/11 Appeal Year Market Value \$ 1,071,900

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

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

THE LOT IS ONLY .19 ACRE WITH 70' OF LAKE FRONTAGE. THE COTTAGE HAS NO CONNECTION TO CITY WATER OR SEWERAGE, NON POTABLE WATER IS DRAWN FROM A SHALLOW WELL THAT FILLS WITH LAKE WATER. AN APPROVED SEPTIC SYSTEM WAS INSTALLED 7 YEARS AGO AND PUMPED YEARLY PROPERTY HAS BEEN IN THE FAMILY SINCE 1859 AND NOT RENTED

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
	<u>741 SCENIC RD</u>			
	<u>737 SCENIC RD</u>			

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: 2-16-23

Joan L. Barry
(Signature)

Joan L. Barry
(Print Name)

Gary H Stone
(Signature)

GARY H STONE
(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: _____
_____ _____
(Representative's Signature) (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)

Tax Collector
 PO Box 489 45 Beacon St East
 Laconia, NH 03247
 www.laconianh.gov

City of Laconia
 Real Estate Tax Bill

(603) 527-1269
 8:30 - 4:30 Mon. - Fri.
 Make Checks Payable To:
 City of Laconia

1200 2nd Half Tax Bill

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2022	5358	417052	11/28/2022	8% if paid after:	12/28/2022
Map/Parcel No.		Location of Property			Area
110/234/11		757 SCENIC RD			0.19
Owner of Record				Tax Calculation	
SCENIC ROAD FAMILY TRUST BARRY JOAN & STONE GARY H TRUSTEES 152 ALLEN RD BERLIN, MA 01503				Prior Years Due	
				Gross Tax	\$15,918.00
				July Tax	\$6,454.00
				December Tax	\$9,464.00
				Less: Veteran Credit	
				Pre-payments	
				Net December Tax	\$9,464.00
				July Tax Balance	
Tax Rate		Assessed Valuation		Amount to Pay	
City Tax Rate	6.170	Land Value	1,007,300	*Plus interest on July Bill if Applicable	
County Tax Rate	0.850	Building Value	64,600		
Local School Rate	6.860	Total Value	1,071,900		
State Ed. Rate	0.970	- Exemptions			
Total	14.85	Net Value	1,071,900		
				\$9,464.00	PAID

INFORMATION FOR TAXPAYERS

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
- REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled check is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
- Taxes are not considered paid until the check clears. A fee is charged on all payments returned for any reason.
- The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
- Valuation questions must be to Assessors (not Tax Collector) 527-1268.
- You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
- Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
- Unpaid Accounts after January next year will be subject to tax lien and additional charges.
- There is a fee of \$1.00 per account for payment histories or research of records.
- July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
- Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
- Tax year is April 1 to March 31. RSA 76:2
- If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, phone: 527-1268.
- Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS.

detach here TO INSURE PROPER CREDIT RETURN ENTIRE BOTTOM PORTION OF BILL