

Laconia Abatement Review Worksheet

Abatement #: 00004

Address: 42 Centenary Av

Date Received: 12/26/2024

Owner: Brian Beaupre

Contact#: 603-620-7547

Email: weirsbeachguy@aol.com

Assessment: \$298,100

Building: \$74,800

Features: \$400

Land: \$100,900

Opinion of Value: \$100,900

Reason for Abatement:

1. Pipe Burst on 4/30/2024

Date Reviewed: 3/6/2025

Reviewed By: Adrienne Summers

Action to be Taken: Desk Review

Reviewer's Notes: ON 4/30/2024 the Fire Department received a call from the owner from the subject property that a pipe burst and there was water spewing all over. A demo permit was taken out on 9/10/2024 to demolish the "cottage". As of 12/11/2024 the building is demolished and the basement is capped off.

Recommendation

Grant: X

Deny:

I recommend prorating the building value only. There are no notes of the shed not being present on 4/1/2024. The land has value whether there is a livable structure on the site or not. Assess building value at 100% for the month of April 2024 only.

Building Value = \$74,800

Days in a Year = 365

Days in April = 30

$30/365 = 0.0822 \times 74800 = 6,148$

$\$74,800 - \$6,148 = \$68,652$

Abate \$68,652 in assessed value for 2024, bringing the total assessed value for this parcel for the 2024 Tax Year to \$107,448.00

600004

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

RECEIVED

City of Laconia/Assessors
45 Beacon St. East
Laconia, NH 03246

DEC 26 2024

ASSESSOR'S OFFICE
LA CONIA, NH

Date: 12-12-24

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

Name: Brian Beaurie Manchester, NH 03104
Mailing Address: 132 Rhode Island Ave Email address: weir5beach97@aol.com
Telephone No: (Cell): 603620-7547 (Home): _____

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the 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. The W-9 form required is enclosed with this application.

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

Name(s): _____

Mailing Address(es): _____

Telephone Number(s): (Work): _____ (Cell): _____

SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 139 Block: 37 Lot: 37 Tax Account #: 2430

2024 Assessed Valuation: \$ 176,100.00

Property Location: 42 Centenary Ave, Laconia NH.

CODE OF THE CITY OF LACONIA CHAPTER 215, ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.

Passed and approved the 18th day of October 1990.

List other property 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 is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>

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.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

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):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-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 was destroyed end of April 2024 due to a water burst. Made uninhabitable.
Property will issue a demo permit in Sept. 2024.
The Building and all structures were torn down in Sept. 2024.
All that exists as of Dec. 12, 2024 is a caged foundation.
Hopefully, framing shall start for the rebuild in the next few weeks.

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.

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

*According to the Dec. 2024 Tax Bill the Land
value is/was assessed at \$100,900.00.*

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

Map/Block/Lot Property Address Sale Price Date of Sale Assessment Rent(s)
N/A. Buildings were demolished and AS
OF 12/11/24 Basement is capped.

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) certifies 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.

Signature of Property Owner(s) and Representatives

Date: 12-12-24

Brian Deane
X Brian Deane
(Signature)

X _____
(Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative 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 provided to the person applying.

Date: _____

X _____
(Representative's Signature)

SECTION J. Disposition of Application* (CITY USE ONLY)

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

Date

Signature of the Board of Assessors: _____

Property Location 42 CENTENARY AV
Vision ID 8401 Account # 2430

Map ID 139/37/37//

Bldg # 1

Bldg Name
Sec # 1 of 1 Card # 1 of 1

State Use 1010
Print Date 01-03-2025 11:55:55

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				 1501 LACONIA, NH			
BEAUPRE BRIAN O REV TRUST/TRU			1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised	Assessed				
132 RHODE ISLAND AV											RESIDNTL	1010	74,800	74,800				
MANCHESTER NH 03104			Alt Prcl ID 92D 37 18		ZONE 2		ZONE 2 %		WARD		RES LAND	1010	100,900	100,900				
			OWNOCC Y		WARD 1						RESIDNTL	1010	400	400				
			REVIEW															
			ZONE 1 CR															
			ZONE 1 % 100															
			GIS ID 139-37-37		Assoc Pid#						Total	176,100	176,100	176,100				
RECORD OF OWNERSHIP			BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)						
BEAUPRE BRIAN O REV TRUST/TRUSTEE			3497	0043	03-31-2022		U	I	0		38	Year	Code	Assessed	Year	Code	Assessed	
BEAUPRE BRIAN			1353	0225	10-20-1995		Q	I	26,900		00	2024	1010	74,800	2023	1010	72,100	
MILLER RICHARD & LEAVITT			1099	0649	06-01-1989		Q	I	44,000		00	1010	1010	100,900	1010	1010	95,200	
												1010	400	400	1010	1010	500	
												Total	176,100	Total	167,700	Total	166,500	
EXEMPTIONS					OTHER ASSESSMENTS							This signature acknowledges a visit by a Data Collector or Assessor						
Year	Code	Description			Amount		Code	Description		Number		Amount		Comm Int				

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description	Element	Cd	Description			
Style:	37	Camp Year Rnd						
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	04	Plywood Panel						
Interior Flr 1	09	Pine/Soft Wood						
Interior Flr 2								
Heat Fuel:	03	Gas						
Heat Type:	02	Floor Furnace						
AC Type:	01	None						
Total Bedrooms:	03	3 Bedrooms						
Total Bthrms:	1							
Total Half Baths:	0							
Total Xtra Fixtrs:								
Total Rooms:	5							
Bath Style:	02	Average						
Kitchen Style:	01	Fair						