

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

000004

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

RECEIVED

DEC 26 2024

ASSESSOR'S OFFICE
1000000000Date: 12-12-24**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name: Brian Beaupre Manchester, NH 03104Mailing Address: 132 Rhode Island Ave Email address: weirsbearh97@Aol.comTelephone No: (Cell): 603-620-7547 (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. #: 24302024 Assessed Valuation: \$ 176,100.00Property Location: 42 Centenary Ave, Laconia NH.

CODE OF THE CITY OF LACONIA
CHAPTER 215, ARTICLE I § 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):

- 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
- 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
- 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 was issued a demo permit in Sept. 2024.
The building and all structures were torn down mid Sept. 2024
All that exists as of Dec. 12, 2024 is a cased 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 Assesed 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).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>
N/A.	Building was demolished and AS				
0F12-11-24	Basement is called.				

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

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: _____

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT													
BEAUPRE BRIAN O REV TRUST/TRU 132 RHODE ISLAND AV MANCHESTER NH 03104		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised		Assessed		1501 LACONIA, NH VISION							
										RESIDNTL	1010	74,800		74,800									
										RES LAND	1010	100,900		100,900									
										RESIDNTL	1010	400		400									
SUPPLEMENTAL DATA																							
Alt Prcl ID 92D 37 18 OWNOCC Y REVIEW ZONE 1 CR ZONE 1 % 100 GIS ID 139-37-37										ZONE 2 ZONE 2 % WARD WARD 1 Assoc Pid#													
										Total		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 BEAUPRE BRIAN MILLER RICHARD & LEAVITT				3497	0043	03-31-2022	U	I	0		38	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed			
				1353	0225	10-20-1995	Q	I	26,900		00	2024	1010	74,800	2023	1010	72,100	2022	1010	70,800			
				1099	0649	06-01-1989	Q	I	44,000		00		1010	100,900		1010	95,200		1010	95,200			
													1010	400		1010	400		1010	500			
										Total		176,100		Total		167,700		Total		166,500			
EXEMPTIONS				OTHER ASSESSMENTS																			
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor									
Total				0.00																			
ASSESSING NEIGHBORHOOD																							
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code															
0001				B																			
NOTES																							
COURT CASE 2005-0159																							
PIERS/CRWL YELLOW IA CAMP YEAR ROUND - MINIMAL HEAT AND INSULATION.																							
"LITTLE BEACH" BEACH RIGHTS PER																							
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						
2024-00352	10-09-2024	07	NEW HOME	180,000		0		NEW SINGLE FAMILY DWELL DEMO EXISTING HOME				06-20-2023	PS	CY		03	MEAS & INSPC						
2024-00352	09-10-2024	22	DEMOLISHED	92,200		0						03-19-2014	DD		14	INSPECTED							
68-96	04-11-1996	MN	MANUAL	300		100						12-08-2010	DD		20	CHG FM OTHER							
59-96	04-07-1996	22	DEMOLISHED	0	12-05-1996	100						10-05-2010	RK		41	HEARING CHANGE DATA							
											07-20-2010	RK			33	RES FIELD REVIEW							
											10-05-2006	DD			20	CHG FM OTHER							
											07-31-2006	SC			01	LEFT NOTICE							
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	1010	SINGLE FAM M	CR			1,496 SF	28.10	1.00000	5	1.00	MG	2.400	WA			1.0000	67.45	100,900					
Total Card Land Units						0.03 AC		Parcel Total Land Area						0.03		Total Land Value						100,900	

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			

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			124,653	
Year Built			1880	
Effective Year Built			1984	
Depreciation Code			AV	
Remodel Rating				
Year Remodeled				
Depreciation %			40	
Functional Obsol			0	
External Obsol			0	
Trend Factor			1.000	
Condition			BP	
Condition %			0	
Percent Good			60	
RCNLD			74,800	
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	48	12.00	2005	G	75		0.00	400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	590	590	590	116.15	68,529
FEP	Porch, Enclosed, Finished	0	70	49	81.31	5,691
TQS	Three Quarter Story	383	510	383	87.23	44,486
UST	Utility, Storage, Unfinished	0	24	6	29.04	697
Ttl Gross Liv / Lease Area		973	1,194	1,028		119,403

		4	UST	
		6	6	
		4		
TQS	17	5	BAS	
BAS				
		16	16	
30		30	5	
			FEP	
		14	14	
17		5		

