

2024 ABATEMENT REQUEST – Staff Notes

Map 126-252-2.096, Aaron Villemaire

The property owner filed an application for abatement for 2024 for his recreational vehicle located at 656 Endicott St N site 96.

The property is a Grand Design 5th Wheel trailer, year built 2021.

The owner has since the billing provided a copy of valid registration for the unit as of April 1, 2024. As it was registered on October 27, 2023 and expired July 31, 2024. There were no additional outbuildings such as decks, sheds or screen rooms, etc. on site.

It is recommended that the abatement request be granted, reducing the 2024 tax year assessment of \$28,100 be reduced to \$0 resulting in an abatement of \$28,100 in value.

RECEIVED

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

RECEIVED
FEB 28 2025
TAXOR'S OFFICE
LACONIA, NH

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

Date: 2-25-2025

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

Name: Aaron Villemaire

Mailing Address: 65 Sparks St Dracut Ma 01826 Email address: Avillemaire@cmprecisiontech.com
Telephone No: (Cell): 978-479-3598 (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: 126 Block: 252 Lot: _____ Tax Account #: 12066

2024 Assessed Valuation: \$ 26,500

Property Location: 656 Endicott St N 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.)

Trailer was registered as of April 1st,2024

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 \$ _____

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>

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: 2-25-2025

X 
(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)

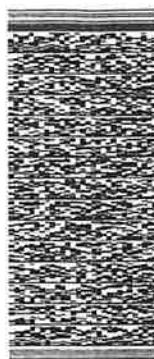
RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: Granted _____ Revised Assessment \$ _____

Denied _____

Date _____

Signature of the Board of Assessors: _____

**State of New Hampshire**

Registration certificate not valid for title purposes. All resident taxes for which I am liable have been paid.

PLATE T763621 TYPE TRAI CD 7 VSN S368804 GVW 11000

MAKE GRAND MODEL REFLECTI BDY STL CAMP CLR WHI

YEAR 2021 FT AXLES 2 LP NEW 67000 VIN 573FR3824M9909103

PP# PP TYPE SP# SP TYPE

O	DOB/ID	LAST NAME	SUFFIX	FIRST NAME	M
W	07/10/1980	VILLEMAIRE	AARON	S	
N	07/19/1980	VILLEMAIRE	VICKI		
E					
R					
S					

LEGAL ADDRESS

656 NORTH ENDICOTT ST #96
LACONIA NH
03246

AARON S VILLEMAIRE
65 SPARKS ST
DRACUT MA 018265552

For Commercial Motor Vehicles Only:
 by signing this form, I certify knowledge of applicable
 federal and state motor carrier safety regulations and
 laws as adopted by the State of New Hampshire.

X
 (THIS APPLICATION IS SIGNED AND ANY ADDITIONAL INFORMATION IS OFFERED
 UNDER PENALTY OF UNSWORN FALSIFICATION PURSUANT TO RSA 641:3)

REGISTRATION CERTIFICATE 0114A0298596E 07/31/2024
X P

N.H.S.D. - M.V.
OFFICIAL DIRECTOR
VALIDATION # 1824

NOT VALID WITHOUT DIRECTOR'S SEAL

ATTENTION:

RSA 268:1 IV provides that newly registered vehicles and vehicles of which the ownership has been transferred must be inspected within 10 consecutive days of the registration date stamped on the registration certificate. If a new vehicle is purchased at retail from a licensed dealer the vehicle must be inspected no later than 20 days after the date of transfer.

RDMV 344 (REV 08/18)

OWNER'S COPY

RETAIN FOR TAX PURPOSES

STATE FEES

REGISTRATION	\$59.00
STATE PARK PLATE	\$0.00

TITLE	\$25.00
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TOTAL FEES	\$84.00
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MUNICIPAL FEES

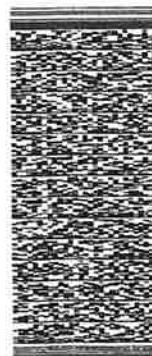
MOS/MILLS 10 12	\$670.00
MOS/MILLS 0 0	\$0.00
PERMIT FEE	\$670.00
AGENT	\$3.00
CLERK	\$2.00
LOCAL TITLE	\$2.00
TRANSFER	\$0.00
TRANSFER CREDIT	\$0.00
TRANSPORTATION	\$5.00

TOTAL FEES	\$682.00
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GRAND TOTAL FEES**\$ 766.00**

MUNICIPAL COMMENT:
 Receipt: 216421;

Pursuant to RSA 261:55, the Director must be notified in writing within 30 days when moving from the address printed on the registration certificate.

**State of New Hampshire**

Registration certificate not valid for title purposes. All resident taxes for which I am liable have been paid.

PLATE T763621 TYPE TRAI CD 7 VSN S161760 GVW 11000

MAKE GRAND MODEL REFLECTI BDY STL CAMP CLR WHI

YEAR 2021 FT AXLES 2 LP NEW 67000 VIN 573FR3824M9909103

PP# PP TYPE SP# SP TYPE

O	DOB/ID	LAST NAME	SUFFIX	FIRST NAME	M
W	07/10/1980	VILLEMAIRE	AARON	S	
N	07/19/1980	VILLEMAIRE	VICKI		
E					
R					
S					

LEGAL ADDRESS
 656 NORTH ENDICOTT ST #96
 LACONIA NH
 03246

AARON S VILLEMAIRE
65 SPARKS ST
DRACUT MA 018265552

For Commercial Motor Vehicles Only:
 by signing this form, I certify knowledge of applicable
 federal and state motor carrier safety regulations and
 laws as adopted by the State of New Hampshire

X
 (THIS APPLICATION IS SIGNED AND ANY ADDITIONAL INFORMATION IS OFFERED
 UNDER PENALTY OF UNSWORN FALSIFICATION PURSUANT TO RSA 641:3)

REGISTRATION CERTIFICATE 0114A0317028E 07/31/2025
X P

N.H.S.D. - M.V.
OFFICIAL DIRECTOR
VALIDATION # 1824

NOT VALID WITHOUT DIRECTOR'S SEAL

ATTENTION:

RSA 268:1 IV provides that newly registered vehicles and vehicles of which the ownership has been transferred must be inspected within 10 consecutive days of the registration date stamped on the registration certificate. If a new vehicle is purchased at retail from a licensed dealer the vehicle must be inspected no later than 20 days after the date of transfer.

RDMV 344 (REV 08/18)

OWNER'S COPY

RETAIN FOR TAX PURPOSES

STATE FEES

REGISTRATION	\$66.00
STATE PARK PLATE	\$0.00

TITLE	\$0.00
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TOTAL FEES	\$66.00
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MUNICIPAL FEES

MOS/MILLS 2 12	\$134.00
MOS/MILLS 10 9	\$503.00
PERMIT FEE	\$637.00
AGENT	\$3.00
CLERK	\$2.00
LOCAL TITLE	\$0.00
TRANSFER	\$0.00
TRANSFER CREDIT	\$0.00
TRANSPORTATION	\$5.00

TOTAL FEES	\$647.00
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GRAND TOTAL FEES**\$ 713.00**

MUNICIPAL COMMENT:
 Receipt: 239729;

Pursuant to RSA 261:55, the Director must be notified in writing within 30 days when moving from the address printed on the registration certificate.

CURRENT OWNER				TOPO		UTILITIES		STRT/ ROAD		LOCATION		CURRENT ASSESSMENT				 																			
VILLEMAIRE AARON				4	Rolling	C	Artisan Well	1	Paved	4	Medium	RESIDNTL	1031	28,400	28,400																				
						3	Public Sewer																												
65 SPARKS ST				SUPPLEMENTAL DATA																															
				Alt Prcl ID	12066	OWNOCC	ZONE 2		ZONE 2 %		WARD	WARD 1																							
DRACUT		MA	01826	REVIEW	ZONE 1	CR	ZONE 1 %	100	GIS ID	126-191-2	Assoc Pid#	Total	28,400	28,400																					
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)																									
VILLEMAIRE AARON DOWARTHUR JAYCORLIS TRUST				PER	CMP	04-01-2024	U	V	0 33	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed																
				0000	0000	04-01-2008	U	I		2024	1031	28,100	2023	9120	0	2022	9120	0																	
				0000	0000	04-01-2008	U	I		Total		28,100	Total	0	Total	0	Total	0																	
EXEMPTIONS								OTHER ASSESSMENTS								<p>This signature acknowledges a visit by a Data Collector or Assessor</p> <p>APPRAISED VALUE SUMMARY</p> <table border="1"> <tr> <td>Appraised Bldg. Value (Card)</td> <td>28,400</td> </tr> <tr> <td>Appraised Xf (B) Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Appraised Ob (B) Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Appraised Land Value (Bldg)</td> <td>0</td> </tr> <tr> <td>Special Land Value</td> <td>0</td> </tr> <tr> <td>Total Appraised Parcel Value</td> <td>28,400</td> </tr> <tr> <td>Valuation Method</td> <td>C</td> </tr> </table> <p>Total Appraised Parcel Value</p> <p>28,400</p>						Appraised Bldg. Value (Card)	28,400	Appraised Xf (B) Value (Bldg)	0	Appraised Ob (B) Value (Bldg)	0	Appraised Land Value (Bldg)	0	Special Land Value	0	Total Appraised Parcel Value	28,400	Valuation Method	C
Appraised Bldg. Value (Card)	28,400																																		
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Special Land Value	0																																		
Total Appraised Parcel Value	28,400																																		
Valuation Method	C																																		
Year	Code	Description		Amount	Code	Description		Number	Amount	Comm Int																									
Total		0.00																																	
ASSESSING NEIGHBORHOOD																																			
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code																												
0001			B																																
NOTES																																			
SITE 96 2021 GRAND DESIGN NC-REG EXP 7.31.2025																																			
BUILDING PERMIT RECORD																																			
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result																	
													04-09-2024	PS			30	EXTERIOR INSPECTION																	
													04-01-2024	TB			30	EXTERIOR INSPECTION																	
													04-11-2020	TB			30	EXTERIOR INSPECTION																	
													04-03-2018	BD			29	DRIVE BY REVIEW																	
													03-27-2018	TB			25	REVIEWED																	
													04-11-2017	BD			29	DRIVE BY REVIEW																	
													04-08-2016	BD			02	MEASURED																	
LAND LINE VALUATION SECTION																																			
B	Use Code	Description		Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes		Location Adjustmen		Adj Unit P	Land Value																
1	103D	TRAILER MDL-					0 SF	0.00	1.00000	5	1.00	10	1.400					0.0000	0	0															
Total Card Land Units						0 AC	Parcel Total Land Area 0.00						Total Land Value 0																						

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	1A	Trvl Trlr								
Model:	07	Mobile/Cmpgrnd								
Grade:	04	Average +10								
Stories:	1									
Occupancy:	1									
Interior Wall 1:	02	Wall Brd/Wood								
Interior Wall 2:										
Interior Floor 1	20	Woodlamin/Vinylplank								
Interior Floor 2										
Heat Fuel:	03	Gas								
Heat Type:	03	Hot Air-no Duc								
AC Type:	04	Unit/AC								
Ttl Bedrms:	01	1 Bedroom								
Ttl Bathrms:	1	1 Full								
Ttl Half Bths:										
Xtra Fixtres:										
Total Rooms:										
Bath Style:	3	Average								
Kitchen Style:	02	Average								
02										
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bld	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
BAS	First Floor	357	357	357	82.06	29,296				
Ttl Gross Liv / Lease Area										
		357	357	357		29,296				

