

2024 ABATEMENT REQUEST – Staff Notes

Map 300 Block 178 Lot 12.001 and 12.002 – Everett, Scott A Living Trust

The taxpayer applied for an abatement of their condo units located at 246 and 250 Paugus Park Rd. They are two individual residential condominium units that had not recorded any floor plans as of 4/1/2024 or the time of final assessment. The 2024 assessment of unit 1 was \$1,791,300 and unit 2 was \$1,817,000 with combined assessment of these units as \$3,608,300.

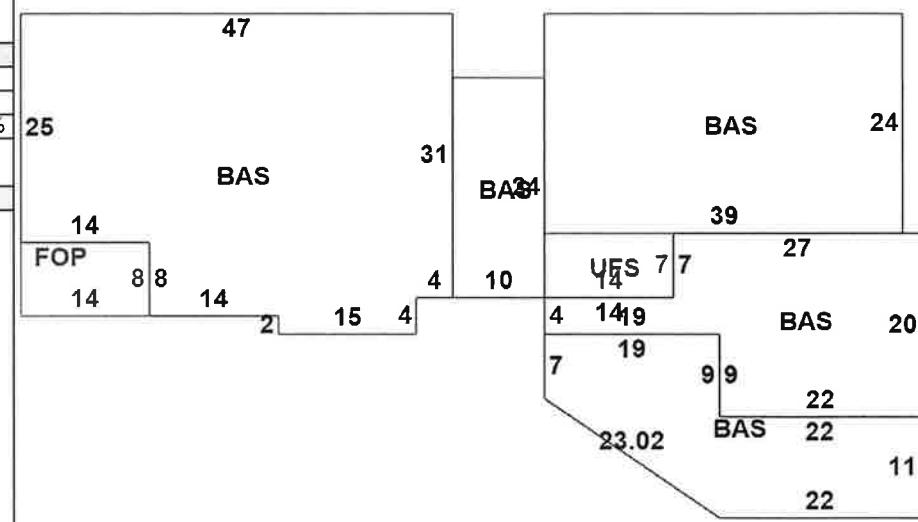
The abatement is represented by Kyle Amell of Wescott Law who has not provided any information, and no evidence of or even estimate of market value has been provided.

The abatement application claims that there is an inaccurate description of the properties on the record card, which was true as of the date of value. The Assessors Office attempted multiple times to receive a floor plan of each unit, or to have an interior inspection of the properties to have them listed accurately. After several requests, the sketch and data was estimated to the best of our ability. As of 4/2/2025 the new floor plans have been recorded at the Belknap County Registry of Deeds and the information has since been updated to accurately reflect the properties. Upon updating this information, the total value of the two units are \$4,057,000. This indicates that although the data may not have been complete – it did not result in an overvaluation.

Recommendation

It is recommended that the total value of these two units of \$3,608,300 be sustained, and that no abatement should be granted.

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)							
Element	Cd	Description	Element	Cd	Description					
Style:	8A	Det Condo								
Model	05	Res Condo								
Grade	08	Good +20								
Stories:	2									
Occupancy	1		CONDO DATA							
Interior Wall 1:	05	Drywall/Sheet	Parcel Id	1709	C 219 PAUGUS PARK RD					
Interior Wall 2:			Adjust Type	Code	Description Condo Flr Condo Unit					
Interior Floor 1	11	Ceram Clay Til	W	Waterfront DET	Factor% 120 100					
Interior Floor 2										
Heat Fuel:	03	Gas	COST / MARKET VALUATION							
Heat Type:	03	Forced Air-Duc	Building Value New		1,638,399					
AC Type:	04	Central								
Ttl Bedrms:	03	2 Bedrooms	Year Built		2007					
Ttl Bathrms:	02	2 Full	Effective Year Built		2022					
Ttl Half Bths:	2		Depreciation Code		EX					
Xtra Fixtures:			Remodel Rating		04					
Total Rooms:	7		Year Remodeled		2022					
Bath Style:	6		Depreciation %		2					
Kitchen Style:	03	Modern	Functional Obsol		0					
	05	Excellent	External Obsol		0					
			Trend Factor		1.000					
			Condition							
			Condition %							
			Percent Good		98					
			Cns Sect Rcnld		1,605,600					
			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 Bld	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
WDK	WOOD DECK	L	80	17.00	2019	G	100		0.00	1,400
SHD2	W/LIGHTS ET	L	100	18.00		S	100		0.00	1,800
GEN	GENERATOR	B	1	0.00			98		0.00	0
SPR2	WET/CONCE	B	2,223	2.50			98		0.00	5,400
SS	SECURITY SY	B	1	3500.00			98		0.00	3,400
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
BAS	First Floor	3,687	3,687	3,687	422.28	1,556,933				
FOP	Porch, Open, Finished	0	112	22	82.95	9,290				
UFS	Unf First Story	0	98	49	211.14	20,692				
Ttl Gross Liv / Lease Area		3,687	3,897	3,758		1,586,915				



Property Location 250 PAUGUS PARK RD
Vision ID 104942 Account

Property Location
Vision ID 104942

Account # 11800

Map ID 300/ 178/ 12/ 002/
Bldg #

Bldg Name Sec # 1 of 1 Card # 1 of

State Use 1020
Print Date 06-16-2025 12:53:04

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT																
EVERETT SCOTT A LIVING TRUST/T PO BOX 6720 LACONIA NH 03247		4 Rolling		3 Public Sewer		1 Paved		2 Light		Description RESIDNTL RESIDNTL	Code 1020 1020	Assessed 2,431,300 8,100	Assessed 2,431,300 8,100													
		SUPPLEMENTAL DATA																								
		Alt Prcl ID 11800 OWNOCC N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 300-178-12		ZONE 2 SPOD ZONE 2 % WARD		WARD 6																				
		Assoc Pid#		Total		2,439,400		2,439,400																		
RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)															
EVERETT SCOTT A LIVING TRUST/TRUSTE EVERETT SCOTT MCQUADE JOHN P III GILBERT RICKIE &		2890	0227	12-05-2013	U	I	4,000		44	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed							
		2719	0270	08-01-2011	U	I	550,000		11	2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200								
		2382	0709	02-20-2007	U	I	150,000		40		1020	8,100		1020	9,100											
		2306	0788	06-07-2006	U	I	865,000		99	Total	1,817,000	Total	2,901,400	Total	1,478,200											
		EXEMPTIONS		OTHER ASSESSMENTS										This signature acknowledges a visit by a Data Collector or Assessor												
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int	APPRaised VALUE SUMMARY													
													Appraised Bldg. Value (Card) 2,400,100													
Total		0.00											Appraised Xf (B) Value (Bldg) 31,200													
ASSESSING NEIGHBORHOOD													Appraised Ob (B) Value (Bldg) 8,100													
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Land Value (Bldg)																
0001				A						Special Land Value																
NOTES													Total Appraised Parcel Value 2,439,400													
246-250 PAUGUS PARK RD A CONDOMINIUM L59-90 4/10/07 SHOWERS HAVE STEAM PIPED IN STEEL CONSTRUCTION (IN OUTBUILDING DATA) FLOORS HAVE RADIENT HEAT													Valuation Method													
													Total Appraised Parcel Value 2,439,400													
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								
2020-00347	09-25-2020	05	R-RENOVATE		700,000	100			REMODEL 250 PAUGUS PAR				03-18-2024	PS	B		15	PERMIT VISIT								
2014-00133	06-09-2014	11	DECK/W		50,000	05-19-2015	100						04-05-2023	PS	B		03	MEAS & INSPC								
372-2-RN	09-15-2006	07	NEW HOME		180,000	04-27-2007	100	10-29-2007					03-31-2022	TB	B		14	INSPECTED								
													04-20-2021	TB	B		07	INFO BY PLAN								
													07-19-2017	KRT	CY		02	MEASURED								
													05-19-2015	DD			15	PERMIT VISIT								
													03-08-2012	DD			14	INSPECTED								
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	1020	CONDO MDL-0		SPO			0 SF	1.65	1.00000	5	1.00	00	1.000						0.0000	1.65						
Total Card Land Units 0 AC													Parcel Total Land Area 0.00							Total Land Value						

CONSTRUCTION DETAIL

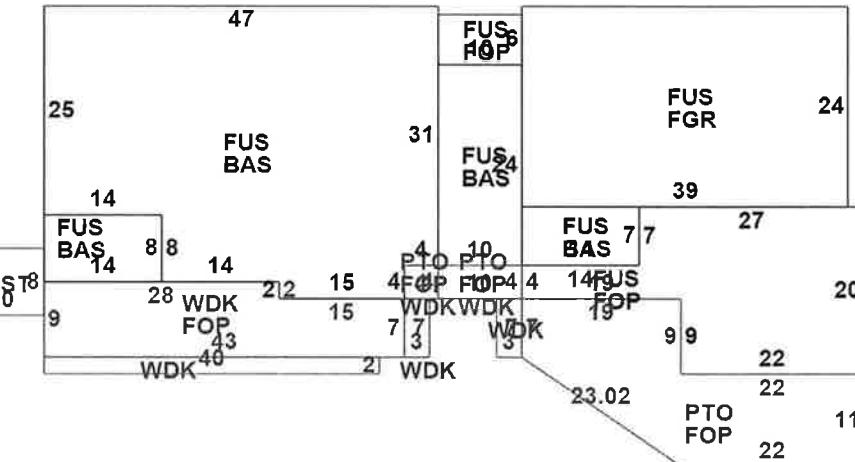
CONSTRUCTION DETAIL (CONTINUED)

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. Val
JTUB	JET TUB	B	1	3400.00	2015		98		0.00	3,3
KITH	X KITCHEN	B	1	5000.00	2015	A	98		0.00	14,7
GEN	GENERATOR	B	1	0.00		A	98		0.00	
WDK	WOOD DECK	L	528	17.00		VG	90		0.00	8,1
SPR2	WET/CONCE	B	5,369	2.50	2007	A	98		0.00	13,2
SS	SECURITY SY	B		3500.00			98		0.00	

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Val
BAS	First Floor	1,911	1,911	1,911	382.28	730,550
FGR	Garage, Finished	0	936	374	152.75	142,925
FOP	Porch, Open, Finished	0	1,523	305	76.56	116,588
FUS	Upper Story, Finished	3,458	3,458	3,458	382.28	1,321,944
PTO	Patio	0	555	28	19.29	10,700
UST	Utility, Storage, Unfinished	0	80	20	95.57	7,614
WDK	Deck, Wood	0	535	54	38.59	20,606
Ttl Gross Liv / Lease Area		5,369	8,998	6,150		2,351,069



Property Location 250 PAUGUS PARK RD
Vision ID 104942

Account # 11800

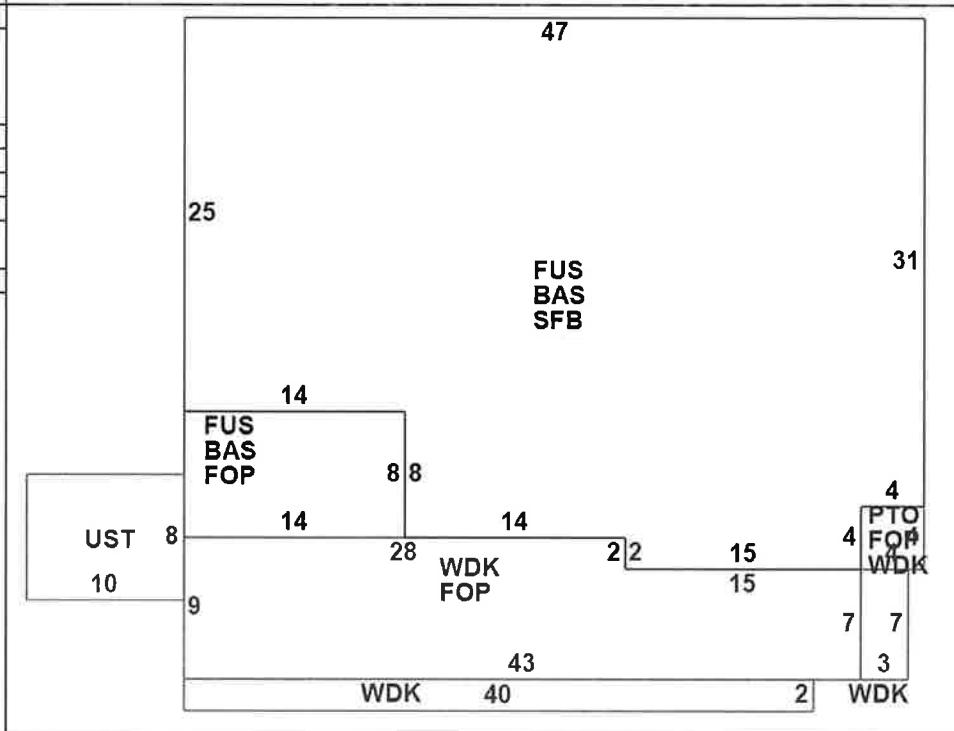
Map ID 300/178/12/002/
Bldg # 1

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

State Use 1020
Print Date 03-13-2025 11:14:54

CURRENT OWNER				TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				<div style="display: flex; align-items: center; justify-content: center;"> <div style="flex: 1; text-align: right;">1501</div> <div style="flex: 1; text-align: center;">LACONIA, NH</div> <div style="flex: 1; text-align: left;">VISION</div> </div>							
EVERETT SCOTT A LIVING TRUST/T				4	Rolling	3	Public Sewer	1	Paved	2	Light	RESIDNTL	1020	1,808,900	1,808,900								
										1020	8,100		8,100										
PO BOX 6720 LACONIA NH 03247				SUPPLEMENTAL DATA																			
				Alt Prcl ID 11800 OWNOCC N REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 300-178-12				ZONE 2 SPOD ZONE 2 % WARD WARD 6 Assoc Pid#															
								Total	1,817,000	1,817,000													
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U	V/I	SALE PRICE		VC	PREVIOUS ASSESSMENTS (HISTORY)										
EVERETT SCOTT A LIVING TRUST/TRUSTE EVERETT SCOTT MCQUADE JOHN P III GILBERT RICKIE &				2890	0227	12-05-2013	U	I	4,000		44	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed		
				2719	0270	08-01-2011	U	I	550,000		11	2024	1020	1,808,900	2023	1020	2,892,300	2022	1020	1,478,200			
				2382	0709	02-20-2007	U	I	150,000		40	1020	8,100	1020	9,100								
				2306	0788	06-07-2006	U	I	865,000		99	Total	1,817,000	Total	2,901,400	Total	1,478,200						
EXEMPTIONS								OTHER ASSESSMENTS															
Year	Code	Description			Amount	Code	Description			Number	Amount	Comm Int	This signature acknowledges a visit by a Data Collector or Assessor										
													APPRaised VALUE SUMMARY										
													Appraised Bldg. Value (Card) 1,768,500										
													Appraised Xf (B) Value (Bldg) 40,400										
													Appraised Ob (B) Value (Bldg) 8,100										
													Appraised Land Value (Bldg) 0										
													Special Land Value 0										
													Total Appraised Parcel Value 1,817,000										
													Valuation Method C										
													Total Appraised Parcel Value 1,817,000										
ASSESSING NEIGHBORHOOD																VISIT / CHANGE HISTORY							
Nbhd	Nbhd Name			Cyclical Group			TIF District			ID Code													
0001				A																			
NOTES																							
246-250 PAUGUS PARK RD A CONDOMINIUM L59-90 4/10/07 SHOWERS HAVE STEAM PIPED IN STEEL CONSTRUCTION (IN OUTBUILDING DATA) FLOORS HAVE RADIENT HEAT																SKETCH REFLECTS SPLIT OF 246-250 REBUILD							
BUILDING PERMIT RECORD																							
Permit Id	Issue Date	Type	Description		Amount	Insp Date	% Comp	Date Comp	Comments				Date	Id	Type	Is	Cd	Purpost/Result					
2020-00347	09-25-2020	05	R-RENOVATE		700,000		100		REMODEL 250 PAUGUS PAR				03-18-2024	PS	B	15	PERMIT VISIT						
2014-00133	06-09-2014	11	DECK/W		50,000	05-19-2015	100						04-05-2023	PS	B	03	MEAS & INSPC						
372-2-RN	09-15-2006	07	NEW HOME		180,000	04-27-2007	100	10-29-2007					03-31-2022	TB	B	14	INSPECTED						
													04-20-2021	TB	B	07	INFO BY PLAN						
													07-19-2017	KRT	CY	02	MEASURED						
													05-19-2015	DD		15	PERMIT VISIT						
									03-08-2012	DD		14	INSPECTED										
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	1020	CONDO MDL-0		SPO			0	SF	1.65	1.00000	5	1.00	00	1.000				0.0000	1.65	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:	8A	Det Condo								
Model	05	Res Condo								
Grade	08	Good +20								
Stories:	2									
Occupancy	1									
Interior Wall 1:	05	Drywall/Sheet								
Interior Wall 2:										
Interior Floor 1	11	Ceram Clay Til								
Interior Floor 2										
Heat Fuel:	03	Gas								
Heat Type:	03	Forced Air-Duc								
AC Type:	04	Central								
Ttl Bedrms:	03	3 Bedrooms								
Ttl Bathrms:	03	3 Full								
Ttl Half Bths:	1									
Xtra Fixtres	8									
Total Rooms:	7									
Bath Style:	03									
Kitchen Style:	05	Modern Excellent								
CONDO DATA										
Parcel Id	1709	C 219	Owne	0.0						
		PAUGUS PARK RD	B	1	S 1					
Adjust Type	Code	Description	Factor%							
Condo Ftr	W	Waterfront	120							
Condo Unit	DET	DET	100							
COST / MARKET VALUATION										
Building Value New		1,804,628								
Year Built		2007								
Effective Year Built		2022								
Depreciation Code		EX								
Remodel Rating		04								
Year Remodeled		2022								
Depreciation %		2								
Functional Obsol		0								
External Obsol		0								
Trend Factor		1.000								
Condition										
Condition %										
Percent Good										
Cns Sect Rcnld		98								
Dep % Ovr		1,768,500								
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 Bit	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
JTUB	JET TUB	B	1	3400.00	2015		98.00		0	3,300
KITH	X KITCHEN	B	2	5000.00	2015	A	98.00		0	29,400
GEN	GENERATOR	B	1	0.00		A	98.00		0	0
WDK	WOOD DECK	L	528	17.00		VG	90		0	8,100
SPR2	WET/CONCE	B	3,146	2.50			98.00		0	7,700
SS	SECURITY SY	B		3500.00			98.00		0	0
BUILDING SUB-AREA SUMMARY SECTION										
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value				
BAS	First Floor	1,573	1,573	1,573	412.02	648,112				
FOP	Porch, Open, Finished	0	485	97	82.40	39,966				
FUS	Upper Story, Finished	1,573	1,573	1,573	412.02	648,112				
PTO	Patio	0	16	1	25.75	412				
SFB	Base, Semi-Finished	0	1,461	877	247.33	361,344				
UST	Utility, Storage, Unfinished	0	80	20	103.01	8,240				
WDK	Deck, Wood	0	474	47	40.85	19,365				
Ttl Gross Liv / Lease Area		3,146	5,662	4,188		1,725,551				



FEB 28
A & B

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED ~~RECEIVED~~

Upon completion of this form return to:

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

FEB 29 1995

ASSESSOR'S OFFICE
LACONIA, NH

Date: 2/19/25

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

Name: Scott A. Everett Living Trust

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: KAmell@WescottLawNH.com
Telephone No: (Cell): _____ (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): Kyle Amell

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (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: 300 Block: 178 Lot: 12 Tax Account #: _____

2024 Assessed Valuation: \$ 1,791,300 + \$1,817,000

Property Location:

246-250 Paugus Park Rd.

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.

Town Parcel ID#	Street Address	Description	Assessment
322/168/4.2	290 North St.	Single Family	\$644,100
300/178/12.2	250 Paugus Park Rd.	Condo	\$1,817,000
321/71/4 & 308/71/4.1	493 Elm St. & 527 Elm St.	Vacant Land	\$806 & \$702
308/71/5	Elm St.	Vacant Land	\$320

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.)

Please 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.

Map/Block/Lot# 300-178-12 Appeal Year Market Value \$ Please see attached

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>
Please see attached					

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: 2/24/25

ives

X _____
(Signature) Scott A. Everett, Trustee of the Scott A. Everett Living Trust

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: 2/24/25

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: _____

**Scott A. Everett Living Trust
Map 300, Block 178, Lot 12
246-250 Paugus Park Road**

SECTIONS E, F & G

Physical Data:

There is an inaccurate division of data in the two units at 246-250 Paugus Park Road. The physical, functional, and economic status is not accurately depicted in the tax cards for these units.

Market Data:

Market data is being collected for the property and will be provided in the near future.

A comparative analysis will be provided stating an opinion on market value.