

## **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.

<b>CURRENT OWNER</b>		<b>TOPO</b>		<b>UTILITIES</b>		<b>STRT / ROAD</b>		<b>LOCATION</b>		<b>CURRENT ASSESSMENT</b>				<div>1501</div> <div>LACONIA, NH</div> <div>VISION</div>																	
EVERETT SCOTT A LIVING TRUST		4	Rolling	3	Public Sewer	1	Paved	2	Light	Description	Code	Assessed	Assessed																		
EVERETT SCOTT A TRUSTEE										RESIDNTL	1020	1,614,400	1,614,400																		
PO BOX 6720										RESIDNTL	1020	3,200	3,200																		
LACONIA NH 03247																															
<b>SUPPLEMENTAL DATA</b>																															
Alt Prcl ID 11799						ZONE 2 SPOD																									
OWNOCC N						ZONE 2 %																									
REVIEW						WARD WARD 6																									
ZONE 1 RS																															
ZONE 1 % 100																															
GIS ID 300-178-12						Assoc Pid#																									
										Total		1,617,600		1,617,600																	
<b>RECORD OF OWNERSHIP</b>		<b>BK-VOL/PAGE</b>		<b>SALE DATE</b>		<b>Q/U</b>		<b>V/I</b>		<b>SALE PRICE</b>		<b>VC</b>		<b>PREVIOUS ASSESSMENTS (HISTORY)</b>																	
EVERETT SCOTT A LIVING TRUST		3384	0685	01-29-2021		U	V			0		46	Year	Code	Assessed	Year	Code	Assessed													
EVERETT SCOTT A LIVING TRUST		3344	0996	09-11-2020		U	V			0		40	2024	1020	1,788,100	2023	1020	125,000													
TJ CHARLOTTE LLC		3252	0494	07-29-2019		U	I			1,200,000		24		1020	3,200	2022	1020	121,800													
JAMES TIMOTHY		2719	0264	08-01-2011		U	I			550,000		11																			
GILBERT RICKIE		2382	0706	02-20-2007		U	I			150,000		40																			
										Total		1,791,300		Total		125,000		Total		121,800											
<b>EXEMPTIONS</b>				<b>OTHER ASSESSMENTS</b>				This signature acknowledges a visit by a Data Collector or Assessor																							
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int																			
Total				0.00																											
<b>ASSESSING NEIGHBORHOOD</b>																															
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code																							
0001				A																											
<b>NOTES</b>																															
246 PAUGUS PARK RD																															
UNIT #1																															
L59-90 4/10/07																															
FLOORS RADIANT/STEAM PIPE IN SHOWERS																															
HOUSE MOVED IN 2020 TO 242 PAUGUS PARK																															
BP FOR DOCK & BOAT LIFTS PUT ON 300/178/																															
12 - CONDO MAIN CARD																															
												Total Appraised Parcel Value						1,617,600													
<b>BUILDING PERMIT RECORD</b>																															
Permit Id		Issue Date		Type		Description		Amount		Insp Date		% Comp		Date Comp		Comments		Date		Id		Type		Is		Cd		Purpost/Result			
2019-00293		09-20-2019		05		R-RENOVATE		120,000		04-01-2020		100				MOVE 1ST & 2ND FLOORS O		03-31-2021		TB						30		EXTERIOR INSPECTION			
2006-3026		06-18-2014				WETLANDS				05-19-2015		100				DOCK & BOAT LIFTS		03-31-2020		TB		B				30		EXTERIOR INSPECTION			
372-1-RN		09-15-2006		07		NEW HOME		180,000		03-06-2008		100						07-19-2017		KRT		CY				02		MEASURED			
372		09-05-2006		22		DEMOLISHED				04-27-2007		100				DEMOLISH 2 STRUCTURES		05-19-2015		DD						15		PERMIT VISIT			
																		03-08-2012		DD						14		INSPECTED			
																		03-06-2008		DD						25		REVIEWED			
																		04-27-2007		DD						03		MEAS & INSPC			
<b>LAND LINE VALUATION SECTION</b>																															
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	

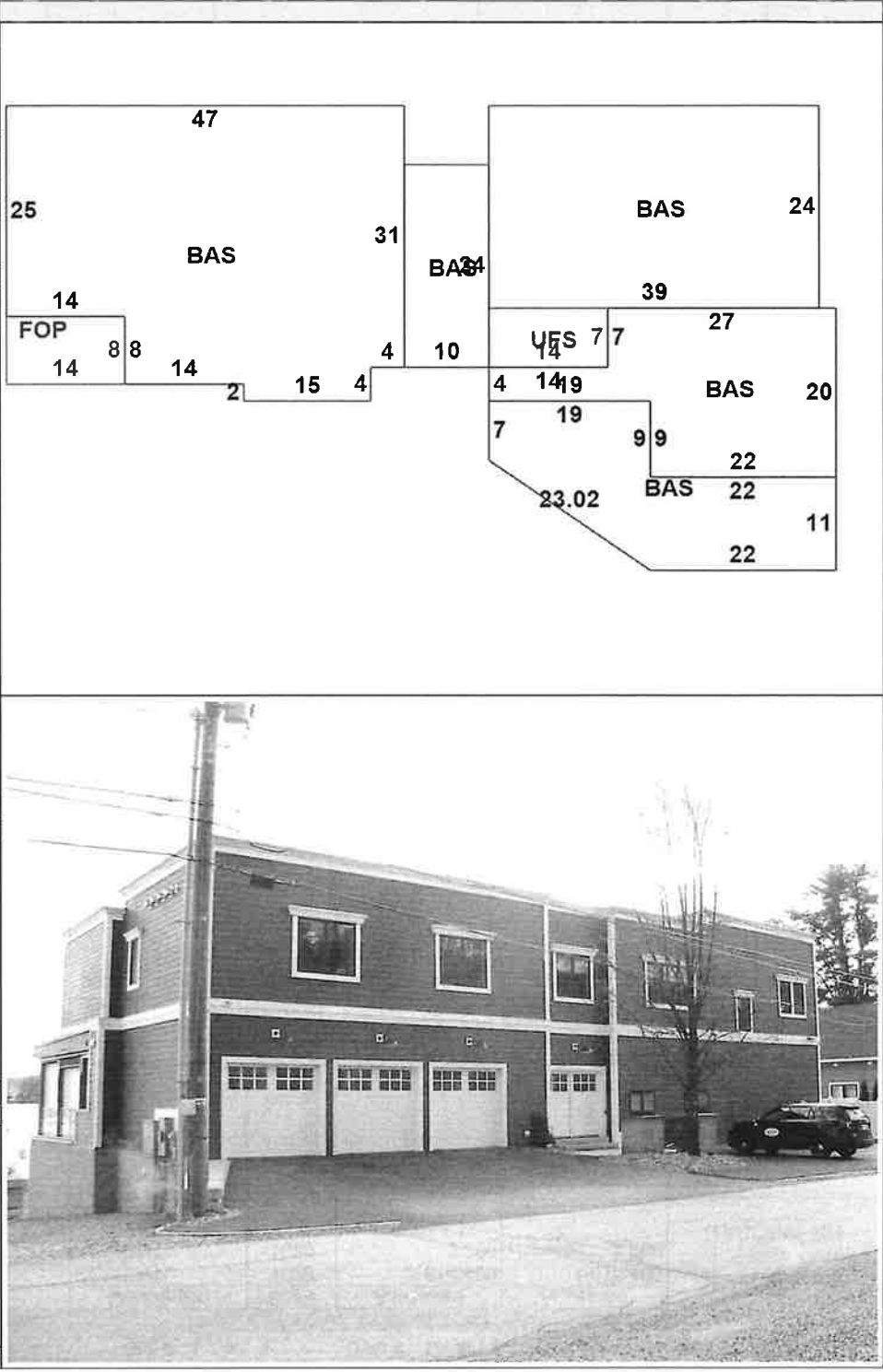
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	08	Good +20			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	11	Ceram Clay Til			
Interior Floor 2					
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	02	2 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:					
Xtra Fixtres	7				
Total Rooms:	6				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			

CONDO DATA				
Parcel Id	1709	C 219	Owne	0.0
PAUGUS PARK RD B 1 S 1				
Adjust Type	Code	Description	Factor%	
Condo Flr	W	Waterfront	120	
Condo Unit	DET	DET	100	

COST / MARKET VALUATION	
Building Value New	1,638,399
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	98
Cns Sect Rcld	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 Blt	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



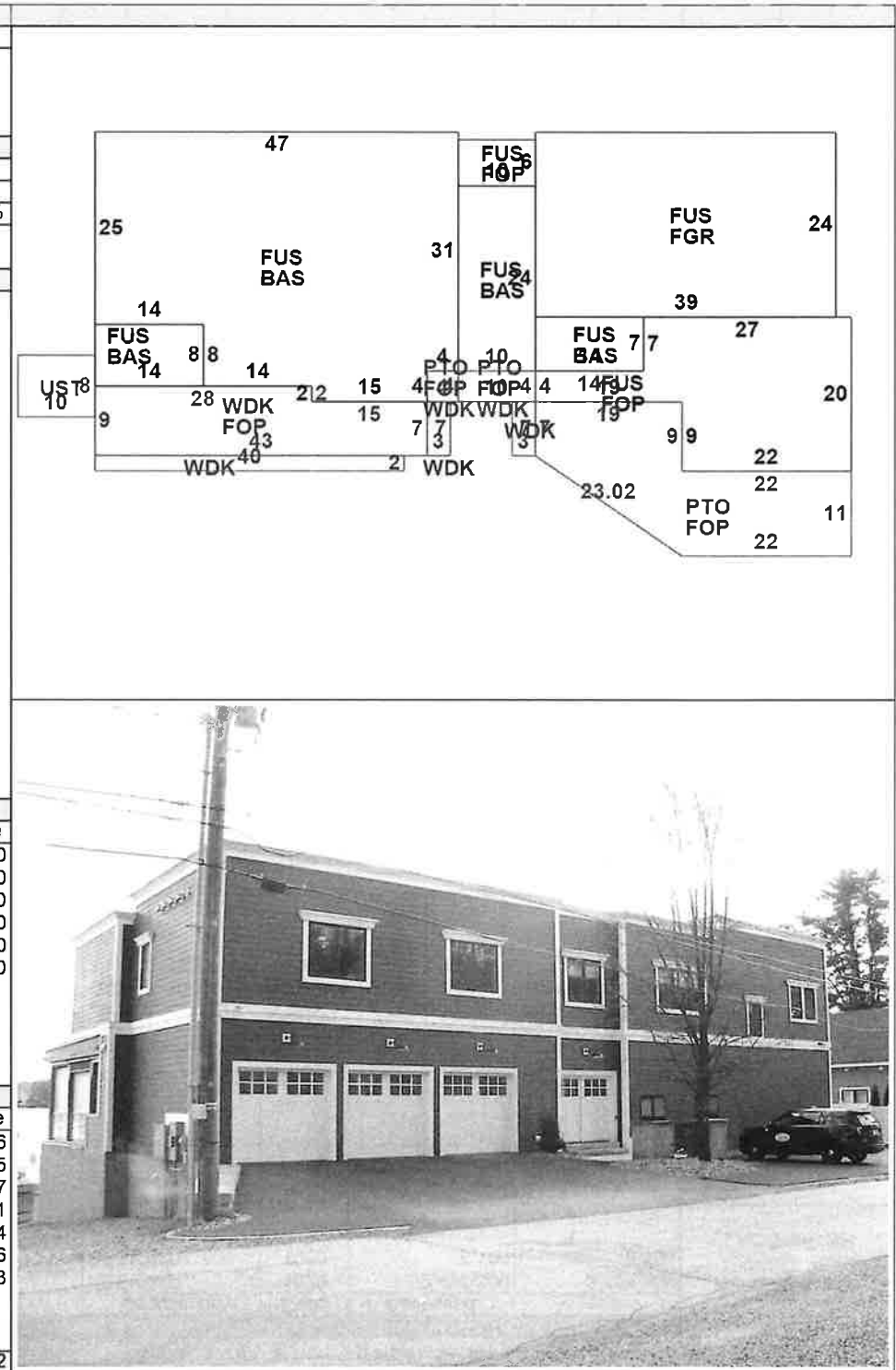
CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501  LACONIA, NH  <b>VISION</b>											
EVERETT SCOTT A LIVING TRUST/T  PO BOX 6720  LACONIA NH 03247		4 Rolling		3 Public Sewer		1 Paved		2 Light		Description	Code	Assessed	Assessed														
										RESIDNTL	1020	2,431,300	2,431,300														
										RESIDNTL	1020	8,100	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								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													
Total				0.00																							
ASSESSING NEIGHBORHOOD																											
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 RADIANT HEAT																											
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	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:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	3				
Xtra Fixtres	8				
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			

CONDO DATA			
Parcel Id	1709	C 219	Owne 0.0
PAUGUS PARK RD B 1 S 1			
Adjust Type	Code	Description	Factor%
Condo Fir	W	Waterfront	120
Condo Unit	DET	DET	100
COST / MARKET VALUATION			
Building Value New		2,449,044	
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		98	
Cns Sect Rcld		2,400,100	
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
JTUB	JET TUB	B	1	3400.00	2015
KITH	X KITCHEN	B	1	5000.00	2015
GEN	GENERATOR	B	1	0.00	
WDK	WOOD DECK	L	528	17.00	
SPR2	WET/CONCE	B	5,369	2.50	2007
SS	SECURITY SY	B		3500.00	

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,911	1,911	1,911	382.28	730,546
FGR	Garage, Finished	0	936	374	152.75	142,975
FOP	Porch, Open, Finished	0	1,523	305	76.56	116,597
FUS	Upper Story, Finished	3,458	3,458	3,458	382.28	1,321,941
PTO	Patio	0	555	28	19.29	10,704
UST	Utility, Storage, Unfinished	0	80	20	95.57	7,646
WDK	Deck, Wood	0	535	54	38.59	20,643
Ttl Gross Liv / Lease Area		5,369	8,998	6,150		2,351,052



## VISION

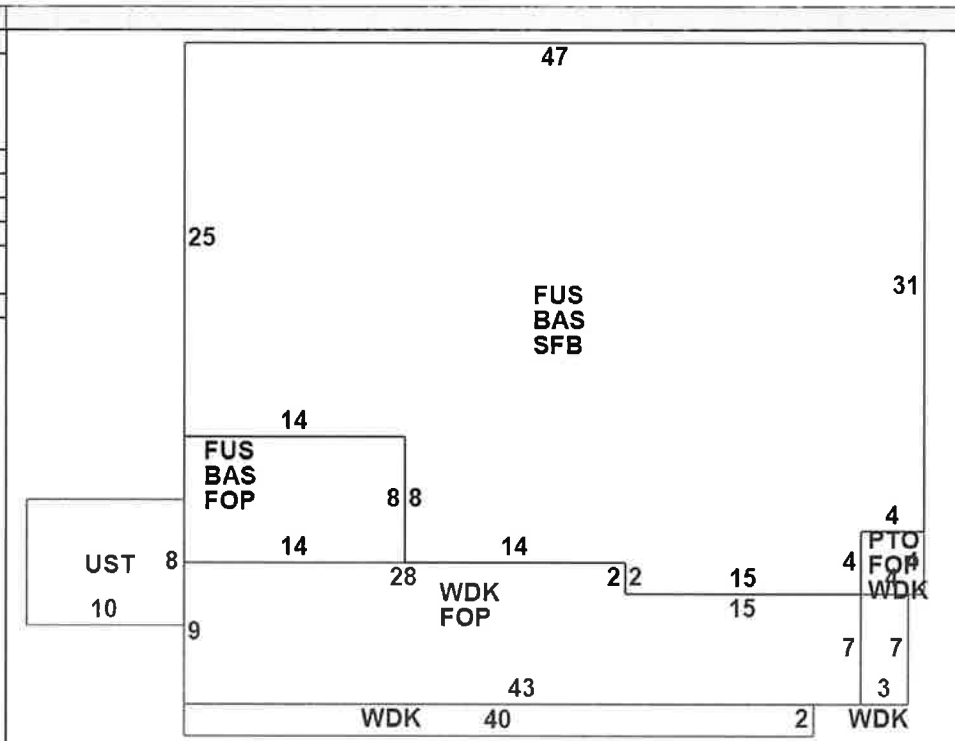
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model	05	Res Condo			
Grade	08	Good +20			
Stories:	2				
Occupancy	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1	11	Ceram Clay Til			
Interior Floor 2					
Heat Fuel:	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	3	3 Full			
Ttl Half Bths:	1				
Xtra Fixtres	8				
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	05	Excellent			

CONDO DATA			
Parcel Id	1709	C 219	Owne 0.0
	PAUGUS PARK RD	B 1	S 1
Adjust Type	Code	Description	Factor%
Condo Fir	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	98
Cns Sect Rcnld	1,768,500
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
JTUB	JET TUB	B	1	3400.00	2015	A  A VG	98.00		0	3,300
KITH	X KITCHEN	B	2	5000.00	2015		98.00		0	29,400
GEN	GENERATOR	B	1	0.00			98.00		0	0
WDK	WOOD DECK	L	528	17.00			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



## 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**

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.

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

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) \_\_\_\_\_

2/28/25

**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.