

2024 ABATEMENT REQUEST – Staff Notes

Map 441 Block 74 Lot 23 – Boulia Gorrell Lumber Co

The taxpayer applied for an abatement on their lumber yard property located at 176 Fair St. The property contains 9 buildings ranging from a store to warehouse and garages in varying condition and is situated on 4 acres. The 2024 assessed value was \$1,835,300.

The abatement application requested an inspection of the buildings to fully understand the condition of each building and their attributes. On 5/8/2025 Steve Hamilton inspected the property with owner Brad Benson. During the inspection, one of the buildings had a change to make based on the condition from Average to Fair; and another building needs a 5% functional for not having heat or electricity as it is only a cold storage garage. All other buildings were appropriately listed. After the data corrections were made, the assessment is \$1,822,600.

Recommendation

It is recommended that abatement be granted to reduce the original assessed value of \$1,835,300 to \$1,822,600, resulting in an abatement of \$12,700 in assessed value.

State Use 3130
Print Date 03-13-2025 11:07:41

VISION

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 1

Bldg Name
Sec # 1 of 1

Card # 1 of 9

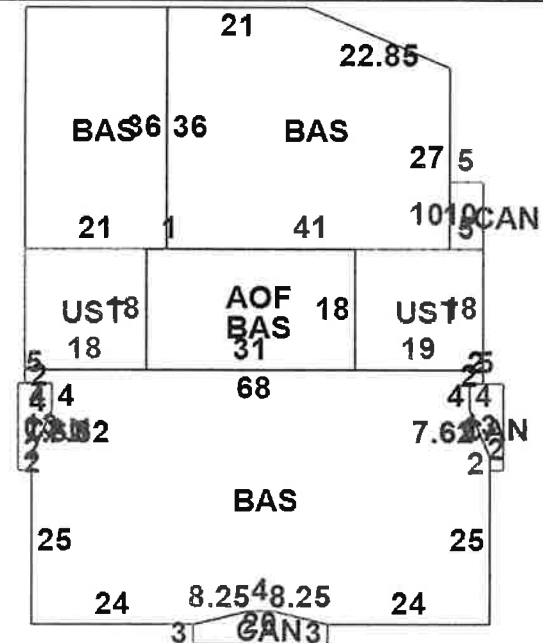
State Use 3130
Print Date 03-13-2025 11:07:41

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	17	Store			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	25	Vinyl Siding			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	04	Plywood Panel			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	14	Carpet			
Interior Floor 2	03	Concr-Finished			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	02	Heat Pump			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	1				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Comn Wall	0.00				
1st Floor Use:	3130				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
PAV1	PAVING-ASPH	L	32,959	2.50		F	25		0	20,600
PAV1	PAVING-ASPH	L	24,078	2.50		VG	90		0	54,200
FIXT	X FIXTURE	B	1	1000.00			62.00		0	600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	558	558	558	82.62	46,102
BAS	First Floor	5,247	5,247	5,247	82.62	433,507
CAN	Canopy	0	232	23	8.19	1,900
UST	Utility, Storage, Unfinished	0	666	167	20.72	13,798

Ttl Gross Liv / Lease Area 5,805 6,703 5,995 495,307



Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 2

Bldg Name
Sec # 1 of 1

Card # 2 of 9

State Use 3130
Print Date 03-13-2025 11:07:42

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION							
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed								
						COMMERC.	3130	1,358,900	1,358,900								
						COM LAND	3130	399,200	399,200								
		SUPPLEMENTAL DATA				COMMERC.	3130	77,200	77,200								
		Alt Prcd ID 136 74 2 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23				ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#		Total		1,835,300	1,835,300						
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)									
BOULIA GORRELL LUMBER CO		0317	0239	06-16-1997	U	V	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500	
									3130	399,200		3130	381,000		3130	379,700	
									3130	77,200		3130	77,200		3130	77,200	
								Total	1,835,300	Total	1,506,400	Total	1,509,400				
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor									
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				C		TIF											
NOTES																	
KITCHEN SALES & OFFICES																	
VINYL PLANK																	
Total Appraised Parcel Value 1,835,300																	
BUILDING PERMIT RECORD																	
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpost/Result			
LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value	
2	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0	
Total Card Land Units 0.00 AC																Parcel Total Land Area: 4.00	Total Land Value 399,200

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/74/23/1

Bldg # 2

Bldg Name
Sec # 1 of 1

Card # 2 of 9

State Use 3130
Print Date 03-13-2025 11:07:42

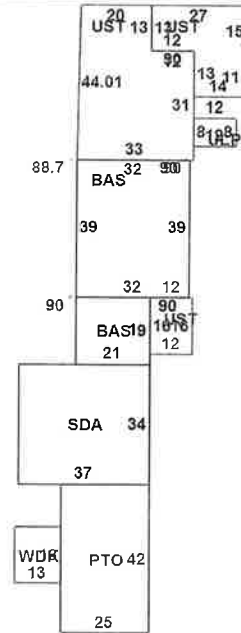
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	17	Store			
Model	94	Commercial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	11	Clapboard			
Exterior Wall 2					
Roof Structure	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Floor 1	14	Carpet			
Interior Floor 2	05	Vinyl/Asphalt			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	03	Central			
Bldg Use	3130	LUMBER YRD			
Total Rooms	5				
Total Bedrms	00				
Total Baths	1				
Heat/AC	01	HEAT/AC PKGS			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	00	NONE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	03	ABOVE AVERAGE			
Wall Height	14.00				
% Comn Wall	0.00				
1st Floor Use:	3130				

MIXED USE		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0

COST / MARKET VALUATION	
RCN	355,684
Year Built	1940
Effective Year Built	1989
Depreciation Code	GD
Remodel Rating	03
Year Remodeled	2017
Depreciation %	35
Functional Obsol	0
External Obsol	0
Trend Factor	1.000
Condition	
Condition %	
Percent Good	65
RCNLD	231,200
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	% Good	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	1,647	1,647	1,647	101.68	167,470
PTO	Patio	0	1,050	53	5.13	5,389
SDA	Store Display Area	1,258	1,258	1,258	101.68	127,916
ULP	Loading Platform, Unfinished	0	96	19	20.12	1,932
UST	Utility, Storage, Unfinished	0	2,001	500	25.41	50,841
WDK	Deck, Wood	0	208	21	10.27	2,135
Tot Gross Liv / Lease Area		2,905	6,260	3,498		355,683



VISION

[illegible][illegible]

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	294	294	294	40.85	12,010
UGR	Garage, Unfinished	0	5,166	1,550	12.26	63,318
UST	Utility, Storage, Unfinished	0	12	3	10.21	123
UUS	Upper Story, Unfinished	0	5,166	2,583	20.43	105,516
Ttl Gross Liv / Lease Area		294	10,638	4,430		180,967



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION								
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed									
						COMMERC.	3130	1,358,900	1,358,900									
						COM LAND	3130	399,200	399,200									
						COMMERC.	3130	77,200	77,200									
SUPPLEMENTAL DATA																		
Alt Prcd ID 136 74 2 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23						ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#												
						Total		1,835,300	1,835,300									
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)										
BOULIA GORRELL LUMBER CO		0317	0239	06-16-1997	U	V	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500		
									3130	399,200		3130	381,000		3130	379,700		
									3130	77,200		3130	77,200		3130	77,200		
Total								1,835,300	Total	1,506,400	Total	1,509,400						
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) 1,309,200 Appraised Xf (B) Value (Bldg) 49,700 Appraised Ob (B) Value (Bldg) 77,200 Appraised Land Value (Bldg) 399,200 Special Land Value 0 Total Appraised Parcel Value 1,835,300 Valuation Method C								
Total			0.00															
ASSESSING NEIGHBORHOOD																		
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code										
0001				C		TIF												
NOTES																		
												Total Appraised Parcel Value					1,835,300	
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	
LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value		
4	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0		
Total Card Land Units 0.00 AC																Parcel Total Land Area: 4.00	Total Land Value	399,200

Account # 615

Bldg # 4

Card # 4 of 9

State Use 3130
Print Date 03-13-2025 11:07:44

A black and white photograph showing the corner of a concrete wall. Three red arrows are drawn on the image to highlight specific areas: one points to the top edge of the wall, another points to the vertical joint where the two wall sections meet, and a third points to the base of the wall where it meets the ground. The ground appears to be a dark, textured surface like asphalt or concrete. To the right of the corner, a dark, shadowed area suggests an opening or recessed part of the building.

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501 LACONIA, NH VISION																																			
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level		1 All Public		1 Paved		4 Medium		Description		Code		Appraised				Assessed																																	
										COMMERC.		3130		1,358,900				1,358,900																																	
										COM LAND		3130		399,200				399,200																																	
										COMMERC.		3130		77,200		77,200																																			
		SUPPLEMENTAL DATA																																																	
		Alt Prcd ID 136 74 2 OWNOCC N						ZONE 2 ZONE 2 % WARD WARD 4																																											
		REVIEW ZONE 1 UC ZONE 1 % 100																																																	
		GIS ID 441-74-23						Assoc Pid#																																											
								Total						1,835,300		1,835,300																																			
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)																																			
BOULIA GORRELL LUMBER CO				0317 0239		06-16-1997		U		V		0				Year		Code		Assessed		Year		Code		Assessed		Year		Code		Assessed																			
																2024		3130		1,358,900		2023		3130		1,048,200		2022		3130		1,052,500																			
																		3130		399,200				3130		381,000				3130		379,700																			
																		3130		77,200				3130		77,200				3130		77,200																			
														Total		1,835,300		Total		1,506,400		Total		1,509,400																											
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor																																											
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								C				TIF																																							
NOTES																																																			
BLDG #14 ATT TO #16 3' ASPHALT FLOOR=PLYWOOD WOOD FRAME-1CINDER COLD STORAGE																		Appraised Bldg. Value (Card)														1,309,200																			
																		Appraised Xf (B) Value (Bldg)														49,700																			
																		Appraised Ob (B) Value (Bldg)														77,200																			
																		Appraised Land Value (Bldg)														399,200																			
																		Special Land Value														0																			
																		Total Appraised Parcel Value														1,835,300																			
																		Valuation Method														C																			
																		Total Appraised Parcel Value														1,835,300																			
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																							
LAND LINE VALUATION SECTION																																																			
B		Use Code		Description		Zone		LA		Land Type		Land Units		Unit Price		I. Factor		Site Index		Cond.		Nbhd.		Nbhd Adj		Notes		Location Adjustme		Adj Unit Pric		Land Value																			
5		3130		LUMBER YRD		UC						0 SF		0.00		1.00000		5		1.00		50		1.700						0		0																			
Total Card Land Units																		0.00		AC		Parcel Total Land Area: 4.00														Total Land Value														399,200	

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 5

Bldg Name
Sec # 1 of 1

Card # 5 of 9

State Use 3130
Print Date 03-13-2025 11:07:45

CONSTRUCTION DETAIL						CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description				Element	Cd	Description			
Style:	48	Warehouse									
Model	96	Industrial									
Grade	01	Minimum									
Stories:	1										
Occupancy	1.00										
Exterior Wall 1	26	Aluminum Sidng									
Exterior Wall 2											
Roof Structure	03	Gable/Hip									
Roof Cover	01	Metal/Tin									
Interior Wall 1	01	Minim/Masonry									
Interior Wall 2											
Interior Floor 1	02	Minimum/Plywd									
Interior Floor 2											
Heating Fuel	01	Coal/Wood/None									
Heating Type	01	None									
AC Type	01	None									
Bldg Use	3130	LUMBER YRD									
Total Rooms											
Total Bedrms	00										
Total Baths	0										
Heat/AC	00	NONE									
Frame Type	02	WOOD FRAME									
Baths/Plumbing	02	AVERAGE									
Ceiling/Wall	03	SUS-CEIL/MN WL									
Rooms/Prtns	02	AVERAGE									
Wall Height	14.00										
% Comn Wall	0.00										
1st Floor Use:	3130										

BAS		57	UST		22
72			72 72		72
		57			22

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	Grade	Grade Adj	Appr. Value
MEZ1	MEZZANINE-U	B	2,282	14.00	1993		74.00		0	23,600

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,104	4,104	4,104	32.77	134,480
UST	Utility, Storage, Unfinished	0	1,584	396	8.19	12,976
Ttl Gross Liv / Lease Area		4,104	5,688	4,500		147,456



VISION

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /
Bldg # 6

Bldg Name
Sec # 1 of 1

Card # 6 of 9

State Use 3130
Print Date 03-13-2025 11:07:46

CONSTRUCTION DETAIL						CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description				Element	Cd	Description			
Style:	48	Warehouse									
Model	96	Industrial									
Grade	01	Minimum									
Stories:	2										
Occupancy	1.00										
Exterior Wall 1	27	Pre-finish Metl									
Exterior Wall 2	08	Wood on Sheath									
Roof Structure	02	Shed									
Roof Cover	02	Rolled Compos									
Interior Wall 1	01	Minim/Masonry									
Interior Wall 2											
Interior Floor 1	09	Pine/Soft Wood									
Interior Floor 2	01	Dirt/None									
Heating Fuel	01	Coal/Wood/None									
Heating Type	01	None									
AC Type	01	None									
Bldg Use	3130	LUMBER YRD									
Total Rooms											
Total Bedrms	00										
Total Baths	0										
Heat/AC	00	NONE									
Frame Type	02	WOOD FRAME									
Baths/Plumbing	02	AVERAGE									
Ceiling/Wall	03	SUS-CEIL/MN WL									
Rooms/Prtns	02	AVERAGE									
Wall Height	14.00										
% Conn Wall	0.00										
1st Floor Use:	3130										

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)											
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Good	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	3,744	3,744	3,744	30.00	112,320
CAN	Canopy	0	144	14	2.92	420
FUS	Upper Story, Finished	1,440	1,440	1,440	30.00	43,200
WDK	Deck, Wood	0	112	11	2.95	330
Ttl Gross Liv / Lease Area		5,184	5,440	5,209		156,270

4WDK	28	4
90	32	90
BAS		FUS
		20
		BAS
2	32	20
90		



State Use 3130
Print Date 03-13-2025 11:07:46

VISION

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 7

Bldg Name
Sec # 1 of 1

Card # 7 of 9

State Use 3130
Print Date 03-13-2025 11:07:46

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	45	R/M Shop			
Model	96	Industrial			
Grade	02	Below Average			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	26	Aluminum Sidng			
Exterior Wall 2	25	Vinyl Siding			
Roof Structure	03	Gable/Hip			
Roof Cover	01	Metal/Tin			
Interior Wall 1	02	Wall Brd/Wood			
Interior Wall 2					
Interior Floor 1	09	Pine/Soft Wood			
Interior Floor 2					
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	01	None			
Bldg Use	3130	LUMBER YRD			
Total Rooms					
Total Bedrms	00				
Total Baths	.5				
Heat/AC	00	NONE			
Frame Type	02	WOOD FRAME			
Baths/Plumbing	02	AVERAGE			
Ceiling/Wall	03	SUS-CEIL/MN WL			
Rooms/Prtns	02	AVERAGE			
Wall Height	14.00				
% Comn Wall	0.00				
1st Floor Use:	3130				

MIXED USE		
Code	Description	Percentage
3130	LUMBER YRD	100
		0
		0

COST / MARKET VALUATION		
RCN		228,623
Year Built	1950	
Effective Year Built	1984	
Depreciation Code	AV	
Remodel Rating		
Year Remodeled		
Depreciation %	40	
Functional Obsol	0	
External Obsol	0	
Trend Factor	1.000	
Condition		
Condition %		
Percent Good	60	
RCNLD		137,200
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	% Good	Grade	Grade Adj	Appr. Value
SHD1	SHED FRAME	L	216	12.00	1982	VG	90		0	2,300
SHD1	SHED FRAME	L	49	12.00	1950	F	25		0	100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	4,248	4,248	4,248	50.50	214,532
CAN	Canopy	0	144	14	4.91	707
FOP	Porch, Open, Finished	0	172	34	9.98	1,717
UST	Utility, Storage, Unfinished	0	892	223	12.63	11,262
WDK	Deck, Wood	0	80	8	5.05	404
Ttl Gross Liv / Lease Area		4,248	5,536	4,527		228,622

12	67	4	4	11	4	16	9
UST	78	90	90	90	90	90	90
106	103	90	12	4	90	20	4
8	36	118	90	90	90	90	90



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				1501 LACONIA, NH VISION											
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1 Level	1 All Public	1 Paved	4 Medium	Description	Code	Appraised	Assessed												
						COMMERC.	3130	1,358,900	1,358,900												
						COM LAND	3130	399,200	399,200												
		SUPPLEMENTAL DATA				COMMERC.	3130	77,200	77,200												
		Alt Prcf ID 136 74 2 OWNOCC N REVIEW ZONE 1 UC ZONE 1 % 100 GIS ID 441-74-23				ZONE 2 ZONE 2 % WARD WARD 4 Assoc Pid#		Total		1,835,300	1,835,300										
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)													
BOULIA GORRELL LUMBER CO		0317	0239	06-16-1997	U	V	0	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed					
								2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500					
									3130	399,200		3130	381,000		3130	379,700					
									3130	77,200		3130	77,200		3130	77,200					
								Total	1,835,300	Total	1,506,400	Total	1,509,400								
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) 1,309,200 Appraised Xf (B) Value (Bldg) 49,700 Appraised Ob (B) Value (Bldg) 77,200 Appraised Land Value (Bldg) 399,200 Special Land Value 0 Total Appraised Parcel Value 1,835,300 Valuation Method C Total Appraised Parcel Value 1,835,300												
Total			0.00																		
ASSESSING NEIGHBORHOOD																					
Nbhd		Nbhd Name		Cyclical Group		TIF District		ID Code													
0001				C		TIF															
NOTES																					
BLDG #16 ATT TO BLDG #14 3' ASPHALT FLOOR=PLYWOOD MASONRY FRAME & MIN WOOD COLD STORAGE 8 BINS																					
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						
LAND LINE VALUATION SECTION																					
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value					
8	3130	LUMBER YRD	UC			0 SF	0.00	1.00000	5	1.00	50	1.700			0	0					
Total Card Land Units 0.00 AC Parcel Total Land Area: 4.00 Total Land Value 399,200																					



Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 9

Bldg Name
Sec # 1 of 1

Card # 9 of 9

State Use 3130
Print Date 03-13-2025 11:07:48

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH VISION						
BOULIA GORRELL LUMBER CO 176 FAIR ST LACONIA NH 03246		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised	Assessed							
										COMMERC.	3130	1,358,900	1,358,900							
										COM LAND	3130	399,200	399,200							
										COMMERC.	3130	77,200	77,200							
SUPPLEMENTAL DATA																				
Alt Prcl ID 136 74 2 OWNOCC N						ZONE 2 ZONE 2 % WARD WARD 4														
REVIEW ZONE 1 UC ZONE 1 % 100																				
GIS ID 441-74-23						Assoc Pid#														
										Total		1,835,300		1,835,300						
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)						
BOULIA GORRELL LUMBER CO				0317 0239		06-16-1997		U V		0										
												Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
												2024	3130	1,358,900	2023	3130	1,048,200	2022	3130	1,052,500
													3130	399,200		3130	381,000		3130	379,700
		3130	77,200		3130	77,200		3130	77,200											
Total		1,835,300		Total		1,506,400		Total		1,509,400										
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor												
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				C		TIF														
NOTES								Appraised Bldg. Value (Card) 1,309,200 Appraised Xf (B) Value (Bldg) 49,700 Appraised Ob (B) Value (Bldg) 77,200 Appraised Land Value (Bldg) 399,200 Special Land Value 0 Total Appraised Parcel Value 1,835,300 Valuation Method C Total Appraised Parcel Value 1,835,300												
BLDG 13 STACKER LUMBER SHED OPEN ON BOTH SIDES																				
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						
LAND LINE VALUATION SECTION																				
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustme	Adj Unit Pric	Land Value				
9	3130	LUMBER YRD	UC			SF	0.00	1.00000		1.00	50	1.700			0	0				
Total Card Land Units					0.00 AC		Parcel Total Land Area: 4.00					Total Land Value					399,200			

Property Location 176 FAIR ST
Vision ID 4229

Account # 615

Map ID 441/ 74/ 23/ /

Bldg # 9

Bldg Name
Sec # 1 of 1

Card # 9 of 9

State Use 3130
Print Date 03-13-2025 11:07:48

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	48	Warehouse			
Model	96	Industrial			
Grade	03	Average			
Stories:	2				
Occupancy	1.00		MIXED USE		
Exterior Wall 1	27	Pre-finish Metl	Code	Description	Percentage
Exterior Wall 2			3130	LUMBER YRD	100
Roof Structure	01	Flat			0
Roof Cover	01	Metal/Tin			0
Interior Wall 1	01	Minim/Masonry	COST / MARKET VALUATION		
Interior Wall 2			RCN		122,897
Interior Floor 1	03	Concr-Finished	Year Built		2008
Interior Floor 2			Effective Year Built		2008
Heating Fuel	01	Coal/Wood/None	Depreciation Code		AV
Heating Type	01	None	Remodel Rating		
AC Type	01	None	Year Remodeled		
Bldg Use	3130	LUMBER YRD	Depreciation %		16
Total Rooms			Functional Obsol		0
Total Bedrms			External Obsol		
Total Baths			Trend Factor		1.000
Heat/AC	00	NONE	Condition		
Frame Type	05	STEEL	Condition %		
Baths/Plumbing	00	NONE	Percent Good		84
Ceiling/Wall	04	CEIL & MIN WL	RCNLD		103,200
Rooms/Prtns	01	LIGHT	Dep % Ovr		
Wall Height	18.00		Dep Ovr Comment		
% Comn Wall			Misc Imp Ovr		
1st Floor Use:			Misc Imp Ovr Comment		
			Cost to Cure Ovr		
			Cost to Cure Ovr Comment		

000032
✓
10

2024 APPLICATION FOR ABATEMENT

Postmarked
3/1/25

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
MAR 04 2025
ASSESSOR'S OFFICE
LACONIA, NH

Date:

3/1/25

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

Name:

Bousia Garrell Lumber Co

Mailing Address:

176 Fair Street, Laconia

Email address:

Bhensend.BensensLumber.com

Telephone No: (Cell):

603 234-9091

(Home):

603 234-9091

*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: 441

Block: 74

Lot: 23

Tax Account. #:

615

2024 Assessed Valuation: \$

1,035,300

Property Location:

176 Fair Street

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.

FILING DEADLINE FOR 2024
LOCAL APPEAL: MARCH 1, 2025
BOARD OF TAX & LAND APPEALS/
SUPERIOR COURT: ON OR BEFORE
SEPTEMBER 1, 2025

CITY OF LACONIA
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION

TAX YEAR 2024

**** PLEASE READ ENTIRE APPLICATION BEFORE COMPLETING THIS FORM****

Dear Taxpayer:

1. Complete the application by typing or printing legibly in ink. This application does not stay with the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.
 2. File this application with the municipality by the deadline (see above). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. Applications sent by facsimile or E-mail will not be accepted.
- DEADLINES:** The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One:

Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two:

Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three:

Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the Superior Court (RSA 76:17), but not both. An appeal must be filed:

1. No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
2. No later than September 1 following the notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment / ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other advocate) completes Section I.
4. **Make a copy of this document for your own records.**

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.)

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# 441 / 74 / 23 Appeal Year Market Value \$ 1,863,210

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).

Map/Block/Lot	Property Address	Sale Price	Date of Sale	Assessment	Rent(s)
---------------	------------------	------------	--------------	------------	---------

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: 3/1/25

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: _____

store and kitchen building

increased 25%, millshop 20% believe based on condition, quality of construction 20% increase is more in line

Storage building

2023 value \$ 129,243.00

2024 value \$ 180,866.00

Building is in need of repair on exterior and garage door bays.

Only one garage bay has heat. All other cold storage

Entire second floor open/cold space

Shed 14

2023 value \$ 105,336.00

2024 value \$ 147,456.00

Building (25% of oi) has been disassembled and new addition being built.

Current building cold storage

Right hand side outside storage with roof (no doors) limited height

Shed 12

2023 value \$ 111,598.00

2024 value \$ 156,270.00

Building is falling down (complete disrepair)

Building will be removed as soon as shed addition complete

garage 16

2023 value \$ 49,377.00

2024 value \$ 69,134.00

Building (garage bays/cinder block) in need of repair

all cold storage

building 13

2023 value \$ 87,788.00

2024 value \$ 122,897.00

lvl steel open (both sides) storage racks

Type of T shed - limited functionality