

## **2024 ABATEMENT REQUEST – Staff Notes**

### **Baron Kim Revocable Trust od 1995**

#### **Baron Kim, Trustee**

##### **Map 383, Block 325, Lot 2 – Assessed Value \$499,300**

50 Primrose Drive South. This property is a 1.50-acre industrial lot improved with a 9,366 square foot light manufacturing building built in 1970. The overall condition of the building relative to its age is average.

The taxpayer presented only the unsupported claim of \$322,100 market value.

No other evidence was provided.

##### **Map 383, Block 325, Lot 1 – Assessed Value \$941,600**

40 Primrose Drive South. This property is a 2.0-acre industrial lot improved with a 20,880 square foot light manufacturing building built in 1967. The overall condition of the building relative to its age is good.

The taxpayer presented only the unsupported claim of \$613,800 market value.

No other evidence was provided.

#### **Recommendation**

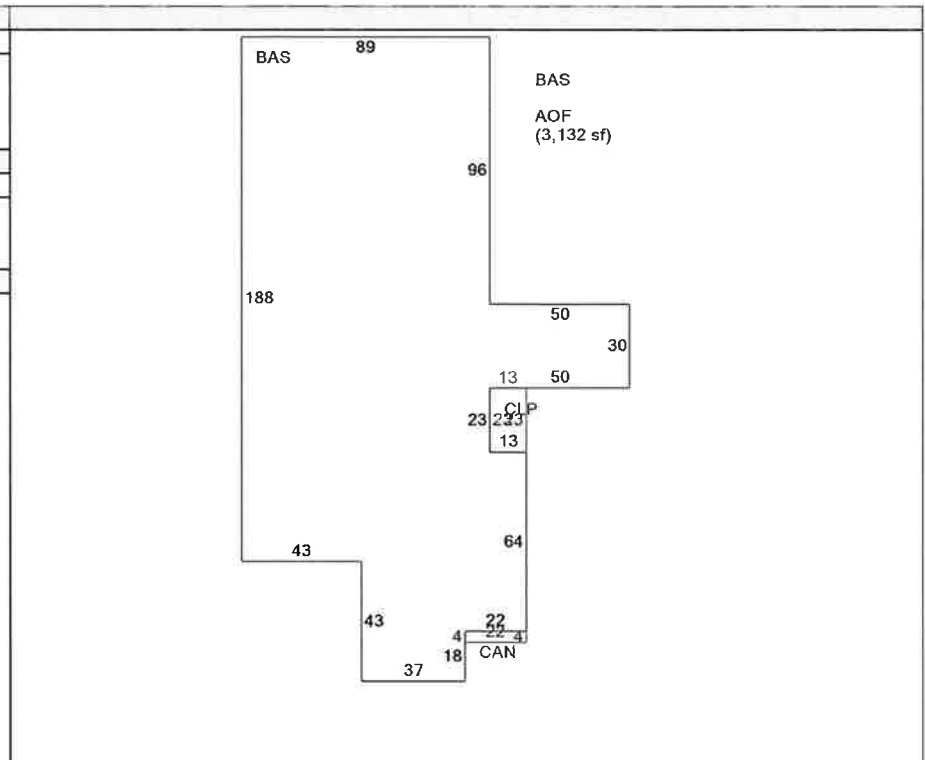
It is recommended that the individual value(s) of these two parcels of \$499,300 and \$941,600 be sustained, and that no abatement should be granted based on the lack of evidence provided.

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT														
KEBARON REALTY LLC  40 PRIMROSE DR  LACONIA NH 03246		1	Level	1	All Public	1	Paved	4	Medium	Description	Code	Appraised		Assessed		1501  LACONIA, NH  <b>VISION</b>								
										INDUSTR.	4000	806,600		806,600										
										IND LAND	4000	124,800		124,800										
										INDUSTR.	4000	10,200		10,200										
SUPPLEMENTAL DATA																								
Alt Prcl ID 181 325 4 OWNOCC N					ZONE 2 ZONE 2 % WARD WARD 1																			
REVIEW ZONE 1 IP ZONE 1 % 100 GIS ID 383-325-1					Assoc Pid#																			
Total										941,600		941,600												
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)										
KEBARON REALTY LLC ALTMAN ELIZABETH V BARON LACONIA IND DEV CORP				2150	0699	03-16-2005	U	I	600,000	1B	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed					
				0605	0483	04-19-1973	U	I	0		2024	4000	806,600	2023	4000	489,900	2022	4000	474,600					
				0		04-19-1973			0			4000	124,800		4000	113,700		4000	113,700					
												4000	10,200		4000	10,200		4000	10,200					
Total										Total		941,600		Total		613,800		Total		598,500				
EXEMPTIONS				OTHER ASSESSMENTS																				
Year	Code	Description		Amount		Code	Description		Number	Amount		Comm Int		This signature acknowledges a visit by a Data Collector or Assessor										
Total				0.00																				
ASSESSING NEIGHBORHOOD																								
Nbhd		Nbhd Name			Cyclical Group			TIF District			ID Code				APPAISED VALUE SUMMARY									
0001					C																			
NOTES																								
BARON MACHINE CO F: SLAB I: TYPICAL 62% BUILT 1980 FFL 100 OFC 15 0 G 38% BUILT 1967 ELECT: 03-TYPICAL 37X43 OFC ADD 1997																								
BUILDING PERMIT RECORD																								
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments											VISIT / CHANGE HISTORY					
2010-00390	11-19-2010	35	C-RENOVATE	40,000	06-02-2011	100													Date	Id	Type	Is	Cd	Purpost/Result
232-97	07-23-1997	09	NEW ADD	170,000	01-21-1998	100													06-02-2011	DD			15	PERMIT VISIT
																			06-16-2010	JW			32	COM FIELD REVIEW
																			01-21-1998	TS			15	PERMIT VISIT
								05-02-1994	DC			03	MEAS & INSPC											
								07-17-1987	99			99	MMC INFO											
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							
1	4000	FACTORY MDL-	IP			87,300	SF	1.30	1.00000	5	1.00	INDA	1.100			0	1.43	124,800						
Total Card Land Units						2.00	AC	Parcel Total Land Area: 2.00						Total Land Value						124,800				

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	1				
Occupancy	1.00				
Exterior Wall 1	15	Concr/Cinder			
Exterior Wall 2	19	Brick Veneer			
Roof Structure	01	Flat			
Roof Cover	04	Tar & Gravel			
Interior Wall 1	01	Minim/Masonry			
Interior Wall 2	05	Drywall/Sheet			
Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	02	Oil			
Heating Type	03	Hot Air-no Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	1.5				
Heat/AC	00	NONE			
Frame Type	05	STEEL			
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:	4000				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Good	Grade	Appr. Value
PAT1	PATIO-AVG	L	288	6.00	1967	F		25	0	400
PAV1	PAVING-ASPH	L	15,750	2.50	1967	F		25	0	9,800
MEZ1	MEZZANINE-U	B	240	14.00	1986			67.00	0	2,300
A/C	AIR CONDITIO	B	3,437	3.50	1986			67.00	0	8,100
SPR3	DRY	B	22,916	3.50	1986			67.00	0	53,700

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,132	3,132	3,132	52.82	165,439
BAS	First Floor	17,748	17,748	17,748	52.82	937,485
CAN	Canopy	0	88	9	5.40	475
CLP	Loading Platform, Finished	0	299	90	15.90	4,754
Ttl Gross Liv / Lease Area		20,880	21,267	20,979		1,108,153



# **2024 APPLICATION FOR ABATEMENT**

Please Type or Print Clearly

## **ONE APPLICATION FOR EACH PROPERTY APPEALED**

Upon completion of this form return to:

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

RECEIVED

MAR 06 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/3/25

Date: 2/28/2025

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

Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com  
Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

\*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): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 1 Tax Account. #: 105

2024 Assessed Valuation: \$ \$941,600

Property Location: 40 Primrose Dr S

#### **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.)

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#### **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# 383/325/1 Appeal Year Market Value \$ 613,800

Map/Block/Lot# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

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).

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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.

X \_\_\_\_\_  
(Signature)

X \_\_\_\_\_  
(Signature)

X \_\_\_\_\_  
(Representative's Signature)

Signature of the Board of Assessors: \_\_\_\_\_

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247  
taxcollector@laconianh.gov

City of Laconia  
Real Estate Tax Bill  
1200 2024 2nd Half Tax Bill

(603) 527-1269  
8:30 - 4:30 Mon. - Fri.  
Make Checks Payable To:  
City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	105	455703	12/9/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
383/325/1		40 PRIMROSE DR S			2.00
Owner of Record			Tax Calculation		
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246			Prior Years Due		
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value	124,800	July Tax	\$12,834.00
County Tax Rate	0.960	Building Value	816,800	December Tax	\$4,269.00
Local School Rate	6.080	Total Value	941,600	Less: Veteran Credit	\$8,565.00
State Ed. Rate	1.150	- Exemptions		Prepayments	
			Net December Tax	\$8,565.00	
			July Tax Balance		
Total	13.63	Net Value	941,600	Amount to Pay	\$8,565.00

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

- Please use account number on checks and all inquiries. Payable to "City of Laconia."
- REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
- Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
- The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
- Valuation questions must be to Assessors (not Tax Collector) 527-1268.
- You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
- Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
- Unpaid Accounts after January next year will be subject to tax lien and additional charges.
- There is a fee of \$1.00 per account for payment histories or research of records.
- July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
- Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
- Tax year is April 1 to March 31. RSA 76:2
- If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
- Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

detach here

TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL

detach here

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247

City of Laconia  
Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	455703	1/10/2025
8% APR Interest Charged After:		1/10/2025		Amount to Pay	\$8,565.00
				July Tax Balance	
				Net December Tax	\$8,565.00

KEBARON REALTY LLC  
40 PRIMROSE DR  
LACONIA, NH 03246

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247  
taxcollector@laconianh.gov

City of Laconia  
Real Estate Tax Bill  
2024 July 1st Half Tax Bill

(603) 527-1269  
8:30 - 4:30 Mon. - Fri.  
Make Checks Payable To:  
City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date		
2024	105	441780 - 40	5/23/2024	8% if paid after:	7/1/2024		
Map/Parcel No.		Location of Property			Area		
383/325/1		40 PRIMROSE DR S			2.00		
Owner of Record			Tax Calculation				
KEBARON REALTY LLC 40 PRIMROSE DR LACONIA, NH 03246			Prior Years Due				
Tax Rate		Assessed Valuation		<div>GL 2400</div>			
City Tax Rate	2.895	Land Value	113,700			Gross Tax	\$4,269.00
County Tax Rate	0.490	Building Value	500,100			July Tax	\$4,269.00
Local School Rate	2.970	Total Value	613,800			- Less: Veteran Credit	
State Ed. Rate	0.600	- Exemptions				Prepayments	
			Net July Tax	\$4,269.00			
Total	6.96	Net Value:	613,800	Amount to Pay	\$4,269.00		

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

1. Please use account number on checks and all inquiries. Payable to "City of Laconia."
2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
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4. The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
5. Valuation questions must be to Assessors (not Tax Collector) 527-1268.
6. You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
7. Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
8. Unpaid Accounts after January next year will be subject to tax lien and additional charges.
9. There is a fee of \$1.00 per account for payment histories or research of records.
10. July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
11. Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
12. Tax year is April 1 to March 31. RSA 76:2
13. If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

ENTERED

detach here	TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL	detach here
Tax Collector	City of Laconia	Prior Years Due
PO Box 489 45 Beacon St East	Real Estate Tax Bill	
Laconia, NH 03247		

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/1	40 PRIMROSE DR S	2024	105	441780	7/1/2024
8% APR Interest Charged After:		7/1/2024		Amount to Pay	
				\$4,269.00	
		Net July Tax		\$4,269.00	

KEBARON REALTY LLC  
40 PRIMROSE DR  
LACONIA, NH 03246

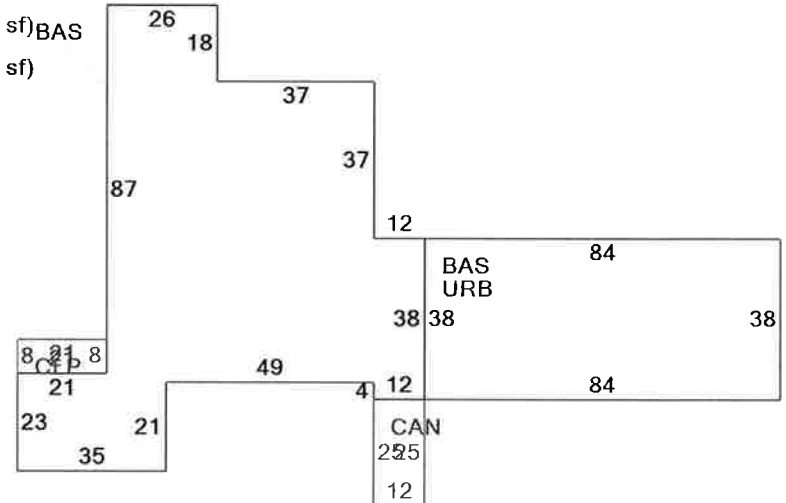
Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

## VISION

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	40	Light Indust			
Model	96	Industrial			
Grade	04	Average +10			
Stories:	2				
Occupancy	2.00				
Exterior Wall 1	15	Concr/Cinder			
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Interior Floor 1	03	Concr-Finished			
Interior Floor 2	14	Carpet			
Heating Fuel	03	Gas			
Heating Type	04	Forced Air-Duc			
AC Type	01	None			
Bldg Use	4000	FACTORY MDL-96			
Total Rooms					
Total Bedrms	00				
Total Baths	2.5				
Heat/AC	00	NONE			
Frame Type	05	STEEL			
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:	4000				

URB  
 FBM  
 BAS 77 sf)  
 AOF  
 (3,184 sf)



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	10,000	2.50	1970	F	25		0	6,300
FN3	FENCE-6' CHAI	L	164	13.00	1988	A	50		0	1,100
SHD1	SHED FRAME	L	80	12.00	1994	A	50		0	500
A/C	AIR CONDITIO	B	5,718	3.50	1985		62.00		0	12,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
AOF	Office, (Average)	3,184	3,184	3,184	61.04	194,348
BAS	First Floor	6,182	6,182	6,182	61.04	377,343
CAN	Canopy	0	300	30	6.10	1,831
CLP	Loading Platform, Finished	0	168	50	18.17	3,052
FBM	Basement, Finished	0	2,777	972	21.36	59,330
URB	Basement, Unfinished, Raised	0	415	125	18.39	7,630
Ttl Gross Liv / Lease Area		9,366	13,026	10,543		643,534



# 2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

## ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

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

RECEIVED

ASSESSOR'S OFFICE  
LACONIA, NH

Postmarked 3/2/25

Date: 2/28/2025

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Name: KEBARON REALTY LLC

Mailing Address: 667 GILFORD AVE, GILFORD NH 03249 Email address: JeremyB@baronmachine.com  
Telephone No: (Cell): \_\_\_\_\_ (Home): 603-524-6800

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### SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s): Jeremy Baron

Mailing Address(es): 40 Primrose Dr S - Laconia NH 03246

Telephone Number(s): (Work): 603-524-6800 (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: 383 Block: 325 Lot: 2 Tax Account. #: 4610

2024 Assessed Valuation: \$ \$499,300

Property Location: 56 Primrose Dr S

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.)

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#### 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# 383/325/2 Appeal Year Market Value \$ 322,100

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: 2/28/2025

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: 2/28/2025

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: \_\_\_\_\_  
\_\_\_\_\_

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247  
taxcollector@laconianh.gov

City of Laconia  
Real Estate Tax Bill  
1200 2024 2nd Half Tax Bill

(603) 527-1269  
8:30 - 4:30 Mon. - Fri.  
Make Checks Payable To:  
City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	4610	455704	12/9/2024	8% if paid after:	1/10/2025
Map/Parcel No.		Location of Property			Area
383/325/2		56 PRIMROSE DR S			1.50
Owner of Record			Tax Calculation		
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249			Prior Years Due		
Tax Rate		Assessed Valuation		Gross Tax	
City Tax Rate	5.440	Land Value	80,000	July Tax	\$6,805.00
County Tax Rate	0.960	Building Value	419,300	December Tax	\$2,240.00
Local School Rate	6.080	Total Value	499,300	- Less: Veteran Credit	\$4,565.00
State Ed. Rate	1.150	- Exemptions		Prepayments	
				Net December Tax	\$4,565.00
				July Tax Balance	
Total	13.63	Net Value	499,300	Amount to Pay	\$4,565.00

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

1. Please use account number on checks and all inquiries. Payable to "City of Laconia."
2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope, NO STAMP - NO ENVELOPE - NO RECEIPT.
3. Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
4. The taxpayer may, by March 1 following the date of notice of tax, and not afterward, apply in writing to the Assessors for a tax abatement. Wait for December bill.
5. Valuation questions must be to Assessors (not Tax Collector) 527-1268.
6. You are responsible for forwarding your bill to your escrow agent. We suggest you make an extra copy for your records.
7. Interest and fees are collected first where applicable. Balance of payment will be applied to principal.
8. Unpaid Accounts after January next year will be subject to tax lien and additional charges.
9. There is a fee of \$1.00 per account for payment histories or research of records.
10. July tax = Valuation x 1/2 prior years rate. December tax = Valuation x current rate less amount of July bill.
11. Payment of this bill does not prevent collection of previous unpaid taxes nor does an error in name of person taxed prevent collection.
12. Tax year is April 1 to March 31. RSA 76:2
13. If you are elderly, disabled, blind, a veteran or surviving spouse of a veteran, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. Must be your primary residence to qualify. For details and application contact the Board of Assessors, 45 Beacon Street E., Laconia, NH 03246, Phone: 527-1268.
14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.

PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

detach here TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL detach here

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247

City of Laconia  
Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

PROPERTY TAX BILL - ADDRESSED TO THE PROPERTY OWNER WITH THE ENTIRE BILL					
Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	455704	1/10/2025
8% APR Interest Charged After:		1/10/2025	Amount to Pay		\$4,565.00
			July Tax Balance		
			Net December Tax		\$4,565.00

BARON KIM REV TRUST OF  
1995/BARON KIM TRUSTEE  
667 GILFORD AV  
GILFORD, NH 03249

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247  
taxcollector@laconianh.gov

City of Laconia  
Real Estate Tax Bill  
2024 July 1st Half Tax Bill

(603) 527-1269  
8:30 - 4:30 Mon. - Fri.  
Make Checks Payable To:  
City of Laconia

Tax Year	Acct. No.	Bill No.	Bill Date	Interest Rate	Due Date
2024	4610	441779 - 56	5/23/2024	8% if paid after:	7/1/2024
Map/Parcel No.		Location of Property			Area
383/325/2		56 PRIMROSE DR S			1.50
Owner of Record			Tax Calculation		
BARON KIM REV TRUST OF 1995/BARON KIM TRUSTEE 667 GILFORD AV GILFORD, NH 03249			Prior Years Due		
Tax Rate			Assessed Valuation		
City Tax Rate	2.895	Land Value	73,000	Gross Tax	\$2,240.00
County Tax Rate	0.490	Building Value	249,100	July Tax	\$2,240.00
Local School Rate	2.970	Total Value	322,100	- Less: Veteran Credit	
State Ed. Rate	0.600	- Exemptions		Prepayments	
				Net July Tax	\$2,240.00
Total	6.96	Net Value	322,100	Amount to Pay	\$2,240.00

**INFORMATION FOR TAXPAYERS**

\* Plus interest on July Bill if Applicable

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  2. REMITTAL PORTION MUST ACCOMPANY PAYMENT. Cancelled checks is your receipt. If return receipt is desired send ENTIRE bill and a self-addressed stamped envelope. NO STAMP - NO ENVELOPE - NO RECEIPT.
  3. Taxes are not considered paid until check clears. A fee is charged on all checks returned for any reason.
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  14. Credit cards are accepted online, in person, or by calling (855) 906-0411. Convenience fees are applied to all credit card transactions.
- PLEASE KEEP THIS ENTIRE UPPER PORTION OF BILL FOR YOUR RECORDS

**ENTERED**

detach here

TO INSURE PROPER CREDIT, RETURN ENTIRE BOTTOM PORTION OF BILL

detach here

Tax Collector  
PO Box 489 45 Beacon St East  
Laconia, NH 03247

City of Laconia  
Real Estate Tax Bill

Prior Years Due

FOR RECEIPT, PLEASE SEND A SELF-ADDRESSED STAMPED ENVELOPE WITH THE ENTIRE BILL

Map/Parcel No.	Location of Property	Tax Year	Acct. No.	Bill No.	Due Date
383/325/2	56 PRIMROSE DR S	2024	4610	441779	7/1/2024
8% APR Interest Charged After:				7/1/2024	
Amount to Pay				\$2,240.00	
Net July Tax				\$2,240.00	

BARON KIM REV TRUST OF  
1995/BARON KIM TRUSTEE  
667 GILFORD AV  
GILFORD, NH 03249

Address Changes:

PLEASE RETURN THIS REMITTAL PORTION WITH YOUR PAYMENT