

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

### **Map 278 Block 248 Lot 2 – Padula, Mark, Trustee**

The property owner filed an abatement request on very small 610 square foot lot that has 50 feet of direct water frontage on Paugus Bay.

The concerns expressed by the taxpayer are related to the size of the lot and its inability to support a structure. There are docks constructed on the site that allow for boating access to the lake. This is a valuable attribute of the property.

All of the property in the area that have water access rights are now assessed in a manner that is consistent and proportional.

There is an unsupported market value estimate of \$70,000 provided by the taxpayer.

It is recommended that no abatement be granted, and that the assessed value of \$127,100 be sustained.

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT						1501  LACONIA, NH  <b>VISION</b>												
PADULA MARK A 2022 TRUST/TRUST  193 NH RTE 106  GILMANTON NH 03237				4   Rolling		1   All Public		1   Paved		5   Heavy		Description		Code	Appraised		Assessed													
										RES LAND		1303	122,700		122,700															
										RESIDNTL		1303	4,400		4,400															
SUPPLEMENTAL DATA																														
				Alt Prcl ID 62 248 2 OWNOCC N				ZONE 2 ZONE 2 % WARD WARD 6																						
				REVIEW ZONE 1 CR ZONE 1 % 100																										
				GIS ID 278-248-2				Assoc Pid#				Total		127,100		127,100														
RECORD OF OWNERSHIP				BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC		PREVIOUS ASSESSMENTS (HISTORY)														
PADULA MARK A 2022 TRUST/TRUSTEE PADULA MARK A PAQUETTE J NORMAND OH BOY LIVING TRUST DONALDSON HARVEY CHARLES &				3552 0079		01-31-2023		U		V		0		38		Year		Code	Assessed		Year		Code	Assessed V		Year		Code	Assessed	
				2504 0667		06-27-2008		U		V		70,000		38		2024		1303	122,700		2023		1303	57,900		2022		1303	52,100	
				1799 0135		10-08-2002		U		V		279,000		1				1303	4,400				1303	500				1303	500	
				1752 0782		05-13-2002		U		V		4,000		1F																
				0850 0128		07-26-1983		U		V		0				Total		127,100		Total		58,400		Total		52,600				
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				B																										
NOTES																														
WATERFRONT																														
REMOVABLE DOCK 80 SF/NV																														
AREA & FRONTAGE PER																														
TAXMAPS																														
Total Appraised Parcel Value														127,100																
Valuation Method														C																
Total Appraised Parcel Value														127,100																
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										
														01-18-2024		PS	CY		02	MEASURED										
														05-23-2014		DD			25	REVIEWED										
														10-06-2010		PP			41	HEARING CHANGE DATA										
														07-19-2010		RK			33	RES FIELD REVIEW										
														07-09-2009		DD			29	DRIVE BY REVIEW										
														07-31-2003		TS			03	MEAS & INSPC										
														08-04-1994		EW			18	CHG @ HEARIN										
LAND LINE VALUATION SECTION																														
B	Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes			Location Adjustmen		Adj Unit P	Land Value											
1	1303	VACANT WTRF	CR			610 SF	40.23	1.00000	5	0.50	PB3	10.000	SIZE					1.0000	201.15	122,700										
1	1303	VACANT WTRF	CR			50 FF	0.00	1.00000	0	1.00	PB3	10.000						0.0000	0	0										
Total Card Land Units						0.01 AC		Parcel Total Land Area 0.01						Total Land Value						122,700										

CONSTRUCTION DETAIL						CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description	Element	Cd	Description						
Style:	94	Outbuildings									
Model:	00	Vacant									
Grade:											
Stories:											
Occupancy			CONDO DATA								
Exterior Wall 1			Parcel Id	C	Owne 0.0						
Exterior Wall 2				B	S						
Roof Structure:			Adjust Type	Code	Description						
Roof Cover			Condo Flr		Factor%						
Interior Wall 1			Condo Unit								
Interior Wall 2			COST / MARKET VALUATION								
Interior Flr 1			Building Value New		0						
Interior Flr 2			Year Built		0						
Heat Fuel			Effective Year Built		0						
Heat Type:			Depreciation Code								
AC Type:			Remodel Rating								
Total Bedrooms			Year Remodeled								
Total Bthrms:			Depreciation %								
Total Half Baths			Functional Obsol		0						
Total Xtra Fixtrs			External Obsol		0						
Total Rooms:			Trend Factor		1.000						
Bath Style:			Condition								
Kitchen Style:			Condition %		0						
			Percent Good								
			RCNLD		0						
			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	189	17.00	1970	A	50		0.00	1,600	
DCK1	DOCKS-RES	L	140	35.00		A	50		0.00	2,500	
PAT1	PATIO-AVG	L	101	6.00		A	50		0.00	300	
BUILDING SUB-AREA SUMMARY SECTION											
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value					
Ttl Gross Liv / Lease Area		0	0	0		0					



# 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

JAN 21 2025

ASSESSOR'S OFFICE  
LACONIA, NH

Date: 1/13/25

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

Name: Mark A Padula

Mailing Address: 193 State Rt 106 Gilmanton Email address: MarkP922@hotmail.com  
Telephone No: (Cell): 603-765-4373 (Home): SAME

\*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: 278 Block: 248 Lot: 2/ Tax Account. #: 1614

2024 Assessed Valuation: \$ 122,700 127,100

Property Location: 42 Weirs Blvd Laconia NH

CODE OF THE CITY OF LACONIA  
CHAPTER 215, ARTICLE 1 § 215-1

*All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.*

Passed and approved the 18th day of October 1990.



List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

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

#### SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- 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
- 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
- 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.

- 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 note when Ben Daigneau worked for the city she assisted me in lowering this tax bill. This lot is .01 of acre. Also this lot is unbuildable as I went thru the ZBA in 2008 to attempt to build a shed and was denied due to lot being too small to meet setback. The size of this lot is 50 ft wide by 35 ft deep that's a measly 1725 sq. ft !!!

#### 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# 278/246/21 Appeal Year Market Value \$ my estimate 70,000

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.

Date: 1/13/25

X

X

# X

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

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 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 receipted 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.**