

**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.

Property Location WEIRS BV  
Vision ID 2323

Account # 1614

Map ID 278/ 248/ 2 /

Bldg # 1

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

State Use 1303  
Print Date 02-06-2025 11:34:13

CURRENT OWNER			TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT				1501 LACONIA, NH <b>VISION</b>													
PADULA MARK A 2022 TRUST/TRUSTEE			4	Rolling	1	All Public	1	Paved	5	Heavy	RES LAND RESIDNTL	Code	Appraised	Assessed														
									1303	122,700		122,700																
193 NH RTE 106 GILMANTON NH 03237			SUPPLEMENTAL DATA										1303	4,400		4,400												
			Alt Prcl ID	62 248 2	ZONE 2		ZONE 2 %		WARD		WARD 6																	
			OWNOCC	N	REVIEW		ZONE 1		CR		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	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	Year	Code	Assessed						Year	Code	Assessed	V	Year	Code	Assessed		
												2024	1303	122,700	2023	1303	57,900	2022	1303	52,100								
												1303	4,400	1303	500	1303	500	500	1303	500								
												Total	127,100	Total	58,400	Total	52,600											
ASSESSING NEIGHBORHOOD					NOTES										APPRAISED VALUE SUMMARY													
Nbhd	Nbhd Name		Cyclical Group		TIF District		ID Code		Appraised Bldg. Value (Card) 0 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 4,400 Appraised Land Value (Bldg) 122,700 Special Land Value 0 Total Appraised Parcel Value 127,100 Valuation Method C																			
0001			B																									
WATERFRONT																												
REMOVABLE DOCK 80 SF/NV																												
AREA & FRONTAGE PER																												
TAXMAPS																												
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	FW			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	<b>CONDO DATA</b>			
Grade:			Parcel Id	C	Owne 0.0	
Stories:				B	S	
Occupancy			Adjust Type	Code	Description Factor%	
Exterior Wall 1			Condo Flr			
Exterior Wall 2			Condo Unit			
Roof Structure:			<b>COST / MARKET VALUATION</b>			
Roof Cover			Building Value New	0		
Interior Wall 1			Year Built	0		
Interior Wall 2			Effective Year Built	0		
Interior Flr 1			Depreciation Code			
Interior Flr 2			Remodel Rating			
Heat Fuel			Year Remodeled			
Heat Type:			Depreciation %			
AC Type:			Functional Obsol	0		
Total Bedrooms			External Obsol	0		
Total Bthrms:			Trend Factor	1.000		
Total Half Baths			Condition			
Total Xtra Fixtrs			Condition %	0		
Total Rooms:			Percent Good			
Bath Style:			RCNL	0		
Kitchen Style:			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

No Sketch



## **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: 1/13/25

RECEIVED

JAN 21 2025

ASSESSOR'S OFFICE  
LACONIA, NH

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

Name: Mark A Paduk

Mailing Address: 193 State Rd 106 Gilman 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 Weis 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):

- 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 note when Br. Daigreault 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 to small to meet set back. The size of this lot is 50 ft wide by 35 ft deep that's a measly 1825 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 \$ \_\_\_\_\_

#### **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).

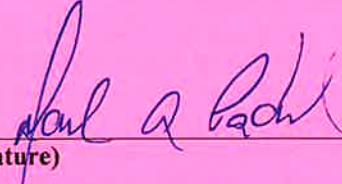
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

#### **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: 1/13/25

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)

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#### **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: \_\_\_\_\_

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 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.**