

Land Use Change Tax

290 North St., 322-168-4.2 Everett

The lot at 290 North St. was viewed April 2, 2024, to review the land and progress of permitted work that changed the use of the land to an improved single family house lot. This change results in disqualification from current use. The lot is comprised of 5.10 acres (222,156 sqft).

There have been a few vacant lot sales over the last year in various size and location and all selling for a similar price. The sale that it is most comparable to the subject, Parade Rd., is similar in size and location.

Based on the sales information, it would be reasonable to estimate the appraised market value of 290 North St. at the time of change to be \$120,000. The Land Use Change Tax on parcel 322-168-4.2 will be assessed at 10% of \$120,000, resulting in a tax of \$12,000.

ORIGINAL ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			222,156	\$ -
	Parade Rd	9/3/2024	120,000	222,591	\$ 0.54
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Pendleton Rd	3/18/2024	125,000	33,593	\$ 3.72
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59

REVISED ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			21,780	\$ -
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59
*	48 Linny Ln	11/15/2024	150,000	12,829	\$ 11.69
*	Colonial Rd	10/11/2024	120,000	11,325	\$ 10.59

As stated in the original land use change tax analysis, vacant lots in various sizes are consistently selling between \$120,000 and \$150,000. Eliminating the two larger sized properties shown in the original analysis and replacing them with two additional sales of lots closer (yet smaller) than the subject lot, shows that the market value of a vacant lot still falls within the range of the estimated appraised market value.

I do not recommend any change to the land use change tax.

Current Use Abatement

000040 ✓
TB

2024 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

RECEIVED

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

MAR 26 2025

Date: 3/24/25

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

Name: Scott A. Everett Living Trust

Mailing Address: PO BOX 6720, LACONIA, NH 03247 Email address: kamell@wescottlawnh.com
Telephone No: (Cell): (Home):

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A. The W-9 form required is enclosed with this application.

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

Name(s): Kyle Amell, Esq.

Mailing Address(es): Wescott Law, PA - 28 Bowman St. Laconia, NH 03246

Telephone Number(s): (Work): 603-524-2166 (Cell):

SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 322 Block: 168 Lot: 4.2 Tax Account #: 12076

2024 Assessed Valuation: \$ 644,100

Property Location: 290 North St.

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.

Town Parcel ID#	Street Address	Description	Assessment
300-178-12	246-250 Paugus Park Rd.	Condo	\$1,791,300 + \$1,817,000
321/71/4 & 308/71/4.1	493 Elm St. & 527 Elm St.	Vacant Land	\$806 & \$702
308/71/5	Elm St.	Vacant Land	\$320

SECTION E. Reasons for Abatement Application

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

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

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

NOTE: If you have an appraisal or other documentation, please submit it with this application.

2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Entire parcel was taken out of current use even though there was more than 10 contiguous acres held by the same owner and this parcel was not fully developed.

A current use application is being filed in conjunction with this abatement to put the property back into current use.

The current use application will be filed on or before 4/15/25.

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# _____ Appeal Year Market Value \$ _____

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).

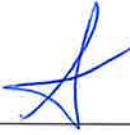
<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rent(s)</u>

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: 3/25/15

X
(Signature) 
Scott A. Everett, Trustee of the Scott A. Everett Living Trust

X
(Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section H are true;
2. The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was provided to the person applying.

Date: 3/26/15

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: _____
