

2013 Abatement Requests

Map & Lot	Owner	Address	Current Assessment	Taxpayers Requested Assessment	Taxpayers Requested \$ Change	Assessor's Abatement Recommendation	Assessor's Revised Assessment	Assessor's Recommended \$ Change	Total Abatement Amount*
Various	Orion UNH LLC	Various							
1-4-22	Karl Van Asselt Liv Rev Trust	17 Fairchild Drive	\$386,200	\$335,000	\$51,200	GRANT	\$366,700	\$19,500	\$593.00
1-9-37	Bradley Skotko & Heather Smith	2 Scotland Road	\$333,900	\$280,000	\$53,900	GRANT	\$266,700	\$67,200	\$436.70
1-9-43	Joann Githens	1 Tom Hall Road	\$262,600	\$214,400	\$48,200	GRANT	\$238,300	\$24,300	\$738.96
1-16-14	Stephen & Kimberly Nadeau	18 Emerson Road	\$398,500	\$375,000	\$23,500	GRANT	\$382,300	\$16,200	\$492.64
1-16-23(10)	Dianne Thompson	22 Perley Lane	\$399,500	\$353,000	\$46,500	GRANT	\$379,100	\$20,400	\$620.36
2-8-11	Gangwer Properties	35 Madbury Road	\$895,700	\$780,000	\$115,700	GRANT	\$873,000	\$22,700	\$690.31
2-8-12	Alpha Gamma Rho	6 Strafford Ave.	\$1,003,600	\$790,000	\$213,600	DENY			\$0.00
2-9-1	Mu Alpha Building Assoc	11 Strafford Ave.	\$1,353,100	\$907,300	\$445,800	DENY			\$0.00
2-9-2	Gamma Mu Alumni Assoc	5 Strafford Ave.	\$975,000	\$780,000	\$195,000	DENY			\$0.00
2-11-2	NH Beta Housing LLC	28 Madbury Road	\$1,456,400	\$930,000	\$526,400	DENY			\$0.00
2-12-11	Ionian Properties	10 Pettee Brook Lane	\$3,793,700	\$2,930,000	\$863,700	DENY			\$0.00
2-14-4	Town & Campus Inc	60 Main Street	\$1,716,100	\$1,380,000	\$336,100	DENY			\$0.00
3-1-11	Golden Goose Properties LLC	56 Madbury/Davis Court	\$3,889,200	\$3,352,743	\$536,457	DENY	\$4,071,300	\$0	\$0.00
4-9-0	Thomas Christie	12 Jenkins Court	\$2,363,800	\$1,725,574	\$638,226	GRANT	\$2,116,100	\$247,700	\$7,532.56
4-16-0	SEJ Properties	10 Madbury Road	\$872,700	\$815,000	\$57,700	DENY			\$0.00
4-29-0	Jesse Gangwer	46 Woodman Road	\$12,500	not specified		DENY			\$0.00
4-41-4	Jay Connor	3 Bayview Road	\$168,500	\$145,000	\$23,500	GRANT	\$148,500	\$20,000	\$680.20
5-1-5	37 Main Street LLC	37 Main St.	\$2,380,900	\$2,000,000	\$380,900	GRANT	\$2,209,500	\$128,500	\$3,907.69
5-2-1	Arthur R.S. Klaeson III	4A & B Smith Park Lane	\$211,700	\$175,000	\$36,700	DENY			\$0.00
5-2-8	Community Church of Durham	17 Main Street	\$90,000	\$0	\$90,000	DENY			\$0.00
5-6-5	Patricia Cusack Trust	14-16 Old Landing Road	\$462,800	\$375,000	\$87,800	GRANT	\$373,500	\$89,300	\$2,715.61
6-1-1	PSNH	Mill Road	\$9,999,500	not specified		NO ACTION			\$0.00
6-1-10	Thomas Christie	13 Foss Farm Road	\$190,200	\$124,857	\$65,343	GRANT	\$169,000	\$21,200	\$644.69
6-2-14	Helena & Richard England	18 Orchard Dr.	\$400,800	\$356,712	\$44,088	GRANT	\$394,100	\$6,700	\$203.75
6-2-20	Cicely Buckley	20 Orchard Drive	\$107,400	\$95,000	\$12,400	GRANT	\$91,700	\$15,700	\$477.44
6-6-22	Daniel & Kathleen Bean	5 Valentine Hill Road	\$172,900	\$150,000	\$22,900	GRANT	\$154,300	\$18,600	\$565.63
6-6-26	Jonathan & Hilary Babon	14 Valentine Hill Road	\$258,200	not specified		GRANT	\$195,400	\$58,600	\$1,782.03
6-7-4	Peter J. Silverman	52 Oyster River Road	\$91,400	\$70,000	\$21,400	GRANT	\$71,100	\$20,300	\$617.32
6-13-0	No. NE Telephone	McDaniel Drive	\$6,571,800	not specified		NO ACTION			\$0.00
8-1-37	Amy Boylan	37 Pinecrest Lane	\$261,100	\$244,200	\$16,900	WITHDRAWN			\$0.00
8-1-113	Peter & Tawny Halloran	11 Cutts Road	\$299,400	\$270,000	\$29,400	GRANT	\$288,100	\$11,300	\$343.63
8-1-114	Steven Bornstein	12 Cutts Rd.	\$302,000	\$242,000	\$60,000	GRANT	\$243,200	\$58,800	\$1,788.11
9-8-2	277 Main LLC	277 Main Street	\$4,724,402	\$4,300,000	\$424,402	GRANT	\$4,594,700	\$129,702	\$3,944.24
10-7-1	Paul Wiles	30 Canney Road	\$361,200	\$340,000	\$21,200	DENY			\$0.00
10-8-5	Ying Shi	121 Dover Road	\$267,500	\$254,500	\$13,000	GRANT	\$241,400	\$26,100	\$793.70
10-12-4	Richard & Jean Kearney	19 Littlehale Road	\$243,500	\$228,000	\$15,500	GRANT	\$236,900	\$6,600	\$200.71
10-20-3	Denise Robbins	34 Dover Road	\$262,400	not specified		DENY			\$0.00
10-20-6	John H. Bubar	42 Dover Road	\$385,800	\$344,568	\$41,232	GRANT	\$362,400	\$23,400	\$711.59
12-1-4	J. Evette Sorbello LaGram	36 Cedar Point Road	\$428,000	not specified		GRANT	\$403,200	\$24,800	\$754.17
12-1-15	Michael Cleary	26 Cedar Point Road	\$566,300	\$450,000	\$116,300	DENY			\$0.00
12-1-20A	Mary T. & Stephen P. Weglarz Jr.	17 Cedar Point Road	\$129,600	\$100,000	\$29,600	DENY			\$0.00
12-1-23	William & Patricia Mabey	16 Cedar Point Road	\$301,000	\$200,000	\$101,000	GRANT	\$209,900	\$91,100	\$2,770.35
12-16-14	Mildred Penhale Rev Trust	15 Edgerly Garrison Road	\$543,600	\$440,000	\$103,600	GRANT	\$468,300	\$75,300	\$2,289.87
12-18-0	Nancy Barrett Rev. Trust	38 Colony Cove Road	\$338,200	\$250,000	\$88,200	GRANT	\$300,000	\$38,200	\$1,161.66
12-20-0	Benning Family Trust	36 Colony Cove Road	\$516,200	\$410,000	\$106,200	GRANT	\$489,100	\$27,100	\$824.11
12-23-1	Bruce & Diantha Barstow	30 Colony Cove Road	\$534,800	\$480,000	\$54,800	DENY			\$0.00
12-24-1	Sibylle Carlson	26 Colony Cove Road	\$473,300	\$450,000	\$23,300	GRANT	\$416,600	\$56,700	\$1,724.25

12-24-3	Arthur & Sharon Pierce	24 Colony Cove Road	\$567,700	\$475,000	\$92,700	DENY			\$0.00
12-25-0	Kathleen Lohnes	22 Colony Cove Road	\$641,100	\$550,000	\$91,100	GRANT	\$595,000	\$46,100	1,401.90
13-14-13	Emershire LLC	25 Worthen Road	\$13,629,200	\$9,807,800	\$3,821,400	DENY			\$0.00
14-8-8	Sriram Bhat	303 Packers Falls Road	\$342,200	not specified		GRANT	\$340,400	\$1,800	\$54.74
14-37-0	PSNH	Bennett Road	\$2,894,600	not specified		NO ACTION			\$0.00
15-15-11	Douglas & Mary Bencks	7 York Drive	\$397,900	\$365,000	\$32,900	GRANT	\$384,700	\$13,200	\$401.41
15-25-0	Thomas Christie	45 Longmarsh Road	\$193,400	not specified		DENY			\$0.00
16-4-32	Sharad & Manisha Aggarwal	14 Sandy Brook Dr.	\$349,900	not specified		GRANT	\$305,400	\$44,500	\$1,353.25
16-10-4	Donna Heald McCosker	220 Longmarsh Road	\$162,900	not specified					
16-21-2	Martin Mugar	314 Durham Point Road	\$449,219	not specified		WITHDRAWN			
16-30-0	Winecellar Farm	21 Winecellar Road	\$337,173	\$230,000	\$107,173	DENY			\$0.00
17-17-0	Anh Pham	191 Packers Falls Road	\$326,000	\$203,350	\$122,650	GRANT	\$193,800	\$132,200	\$4,020.20
17-40-0	Joseph & Nancy Smath	89 Packers Falls Road	\$362,200	not specified		GRANT	\$346,800	\$15,400	\$468.31
18-3-1	Lenk Rev Trust	250 Newmarket Road	\$358,600	not specified		DENY			\$0.00
18-18-5	John & Bernice Tozier Rev Trust	8 Ross Road	\$371,200	\$350,000	\$21,200	DENY			\$0.00
18-19-1	Ted & Lynn Castonguay	39 Stagecoach Road	\$543,700	not specified		DENY			\$0.00
19-17-0	Hakim & Lindsey Belaidi	406 Bay Road	\$497,000	\$485,000	\$12,000	GRANT	\$479,300	\$17,700	\$538.26
20-3-1	Frederick & Elizabeth Bramante	587 Bay Road	\$1,052,800	\$850,000	\$202,800	GRANT	\$909,200	\$143,600	\$4,366.88
20-3-2-2B	England Family Ltd. Partnership	573 Bay Road	\$919,252	\$790,000	\$129,252	GRANT	\$862,642	\$56,610	\$1,721.51
20-3-5	Jochen Meissner	571 Bay Road	\$940,500	\$800,000	\$140,500	GRANT	\$874,300	\$66,200	\$2,013.14
20-7-3	Christopher & Stefanie Daly	551 Bay Road	\$1,255,441	\$850,000	\$405,441	GRANT	\$1,107,141	\$148,300	\$4,509.80
20-8-5	Daniel & Sarah Ford	433 Bay Road	\$760,863	\$710,857	\$50,006	GRANT	\$714,716	\$46,147	\$1,403.33
20-9-3	Elbert W. Kelley Jr.	36 Adams Point Road	\$322,634	\$250,000	\$72,634	DENY			\$0.00
20-11-2	deCampi Rev Trust	55 Adams Point Road	\$1,366,102	\$1,100,000	\$266,102	GRANT	\$1,113,498	\$252,604	\$7,681.57
20-12-1	William Getchell	295 Durham Point Road	\$649,700	\$550,000	\$99,700	GRANT	\$522,900	\$126,800	\$3,855.99
20-14-2	John & Elizabeth Riley	275 Durham Point Road	\$1,065,040	not specified		GRANT	\$941,618	\$123,531	\$3,756.58
20-14-6	Ralph Kleinmann (sold 1/21/14)	273 Durham Point Road	\$974,768	\$875,000	\$99,768	GRANT	\$824,911	\$149,857	\$3,695.74
20-16-2	Ralph Kleinmann	269 Durham Point Road	\$311,900	\$250,000	\$61,900	GRANT	\$291,100	\$20,800	\$632.53
20-16-3	Ralph Kleinmann	267 Durham Point Road	\$505,100	\$443,300	\$61,800	GRANT	\$494,800	\$10,300	\$313.22
22-27-0	Kang Wu & Yuan Zhao	5 Surrey Lane	\$419,600	\$375,000	\$44,600	GRANT	\$366,900	\$52,700	\$891.31
99-320	Northern Utilities		\$6,190,400	\$2,614,351	\$3,576,049	DENY			\$0.00
Totals:			\$91,314,994	\$51,367,512	\$15,693,323		\$32,423,526	\$2,834,351	\$83,084.95

*Abatement amounts do not include interest at 6% per annum from date paid to refund date per RSA 76-17-a.

*Abatements highlighted in red are the assessor's recommendations being brought forward for current Council meeting.



*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 24, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Town & Campus, Inc.
60 Main Street
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 60 Main Street, Durham, NH 03824

PID: 02-14-4

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 26, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$1,716,100.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$1,503,400 to \$1,716,100 as a result of the 2013 statistical update. The taxpayer is appealing his assessment based on an appraisal that estimated the market value to be \$1,380,000 as of 4/1/13. The intended use of the appraisal was to establish a “retrospective” (estimate of market value as of a historical date) market value of the property for tax abatement purposes.

ASSESSOR’S COMMENTS: Briefly, the subject property is a 0.35 acre parcel of land located on the corner of Main Street and Jenkins Court that has been improved with mixed-use buildings. The building was constructed circa 1920 with several additions and renovations over the years. At the present time, the various buildings are divided into five commercial units and six student apartments on the second floor. The largest unit, Town & Campus is owner occupied. Due to the many renovations and/or additions, the commercial units do not have good floor plans and are functionally obsolete. Overall, the buildings are in below average condition. However, the location of the subject property is very desirable for a mixed use property.

Although the appraiser stated in his report that “as of the valuation date, the subject property was not listed for sale or was it under agreement”, the owner indicated to me that he has signed a non-disclosure agreement with a prospective buyer for the property.

In the appraisal report, the appraiser estimated the market value of the subject property to be \$1,380,000.00. The appraiser’s estimated value was based the following:

Cost Approach:	N/A
Income Approach:	\$1,375,000
Sales Comparison Approach:	\$1,380,000
Site Value (As if Vacant):	\$1,165,000

When reviewing the appraisal report, the appraiser indicated that the market trend for Durham, Dover and Portsmouth showed declining values between July 2008 to June 2009 of 12%. From June 2009 to the end of 2011, property values declined 3% annually. From 2012 to the present, market values increased 3% annually. I find this to be untrue of Durham. Between 2008 and 2012, property values overall increased approximately 5.7%. Therefore, using the same comparables as the appraiser would have indicated an estimated site value (as if vacant) for the subject property of \$1,367,100 as of 4/1/13 (this estimated value does not include demolition costs).

A review of the Income Approach revealed that the appraiser underestimated the commercial rental space at \$12.25/sf when according to his report, rents on Main Street and Jenkins Court are between \$14-\$22/sf. The appraiser also over-estimated the capitalization rate at 11.16%. A more reasonable cap rate in Durham would have been approximately 10.15%. A more reasonable estimate of market value utilizing the Income Approach would be approximately, \$1,745,000, which is complimented by the assessment (utilizing the Cost Approach) of \$1,716,100.

RECOMMENDATION: Based on the aforementioned information, I recommend the abatement request be denied.

If you have any questions regarding this information, please don’t hesitate to contact me.

Property Location: 60 MAIN STREET

MAP ID: 02/ 14/ 4/ /

Bldg Name:

State Use: 3220

Vision ID: 271

Account # 263

Bldg #: 1 of 1

Sec #: 1 of 1

Card 1 of 1

Print Date: 06/19/2014 10:28

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH VISION										
TOWN & CAMPUS INC						Description	Code	Appraised Value	Assessed Value											
60 MAIN STREET						COMMERC.	3220	1,153,100	1,153,100											
DURHAM, NH 03824						COM LAND	3220	563,000	563,000											
Additional Owners:		SUPPLEMENTAL DATA																		
Other ID: 276		PRECINCT																		
L/B		HEART																		
		FREEZE																		
PHOTO		Vision ID 271																		
GIS ID:		ASSOC PID#																		
		Total						1,716,100	1,716,100											
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)												
TOWN & CAMPUS INC		1795/ 248	03/30/1995	U	I		1B	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value				
GANGWER REALTY INC						0		2013	3220	1,153,100	2012	3220	1,006,800	2011	3220	1,006,800				
								2013	3220	563,000	2012	3220	496,600	2011	3220	496,600				
								Total:		1,716,100	Total:		1,503,400	Total:		1,503,400				
EXEMPTIONS			OTHER ASSESSMENTS						This signature acknowledges a visit by a Data Collector or Assessor APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 1,140,700 Appraised XF (B) Value (Bldg) 12,400 Appraised OB (L) Value (Bldg) 0 Appraised Land Value (Bldg) 563,000 Special Land Value 0 Total Appraised Parcel Value 1,716,100 Valuation Method: C Adjustment: 0 Net Total Appraised Parcel Value 1,716,100											
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.												
Total:																				
ASSESSING NEIGHBORHOOD																				
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch												
0/A																				
NOTES																				
INCL 3,5,7 JENKINS COURT				BP 96-32 4/2/97 INSP FBM																
RED CARPET, TOWN&CAMPUS				BP 93-94 8/26/94 RD RNVT																
6 RETAIL, 7 APT, OFFICE				BP 93-108 8/26/94 RD RNVT																
				BP 95-12 SIGN N/C 6/95 GH																
				BP 96-32 RMODL FBM 4/97																
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY										
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result						
12-322	07/31/2012	RE	Remodel	0		100	10/02/2012	Change of use from office	09/27/2013			ST	40	Hearing No Change						
10-409	09/24/2010	RE	Remodel	20,000	05/03/2011	100	01/10/2011	Repairs to apt and Red	08/16/2013			ST	15	Field Review						
08-339	09/10/2008	RE	Remodel	3,000	05/03/2011	100	09/19/2008	Re-roof portion of roof	04/01/2013			JR	40	Hearing No Change						
08-97	04/08/2008	RE	Remodel	3,500	05/03/2011	100	05/03/2011	Repitch roof	05/03/2011			SM	03	Measur Permit insp						
08-89	04/07/2008	RE	Remodel	300	05/03/2011	100	05/03/2011	Remodel commercial spa	03/29/2007			RD	03	Measur Permit insp						
07-228	08/14/2007	RE	Remodel	0	04/01/2008	100	04/01/2008	Replace display window												
06-35	02/27/2006	RE	Remodel	5,000	03/29/2007	100	03/29/2007	Remodel Durham Tap R												
LAND LINE VALUATION SECTION																				
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value	
1	3221	STORE/SHOP MDL-96	CB				15,200	SF	4.63	8.0000	R	1.0000	1.00	0	1.00			1.00	37.04	563,000
Total Card Land Units: 0.35 AC Parcel Total Land Area: 0.35 AC																	Total Land Value:	563,000		

Property Location: 60 MAIN STREET

MAP ID: 02/ 14/ 4/ /

Bldg Name:

State Use: 3220

Vision ID: 271

Account #263

Bldg #: 1 of 1

Sec #: 1 of 1 Card 1 of 1

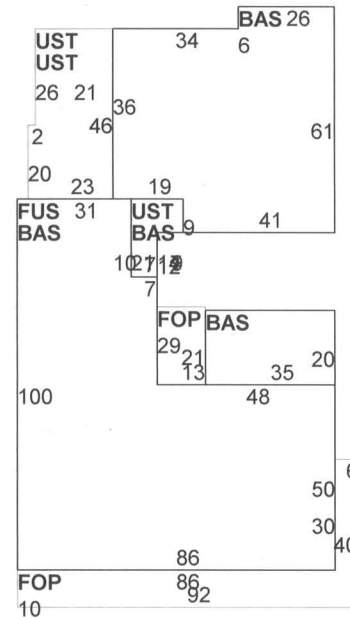
Print Date: 06/19/2014 10:28

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	12		Commercial				
Model	96		Industrial				
Grade	06		Good				
Stories	2						
Occupancy	13						
Exterior Wall 1	20		Brick/Masonry				
Exterior Wall 2							
Roof Structure	01		Flat				
Roof Cover	01		Metal/Tin				
Interior Wall 1	03		Plastered				
Interior Wall 2							
Interior Floor 1	14		Carpet				
Interior Floor 2	05		Vinyl/Asphalt				
Heating Fuel	02		Oil				
Heating Type	04		Forced Air-Duc				
AC Type	01		None				
Bldg Use	3221		STORE/SHOP MDL-96				
Total Rooms							
Total Bedrms	00						
Total Baths	0						
Heat/AC	00		NONE				
Frame Type	03		MASONRY				
Baths/Plumbing	03		ABOVE AVERAGE				
Ceiling/Wall	05		SUS-CEIL & WL				
Rooms/Prtns	03		ABOVE AVERAGE				
Wall Height	10						
% Conn Wall	0						

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)										
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd
SPR2	WET/CONCEA			B	11,481	1.80	1993		2	100
										12,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	10,248	10,248	10,248	102.70	1,052,496
FBM	Basement, Finished	0	2,000	1,200	61.62	123,243
FOP	Porch, Open Framed	0	1,373	343	25.66	35,227
FUS	Upper Story, Finished	6,053	6,053	6,053	102.70	621,659
UST	Utility, Storage, Unfinished	0	2,222	667	30.83	68,503
Ttl. Gross Liv/Lease Area:		16,301	21,896	18,511		1,901,128

FBM121





*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Michael J. Cleary Revocable Trust
26 Cedar Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 26 Cedar Point Road, Durham, NH 03824

PID: 12-1-15

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 24, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$566,300.000

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REASON(S) FOR APPEAL: The taxpayer's assessment increased from \$528,500 to \$566,300 due to the 2013 statistical update. The taxpayer believes there is disproportionality regarding the assessment changes between waterfront and non-waterfront properties on Cedar Point Road, particularly the land portion of the assessment.

ASSESSOR'S COMMENTS: The subject property is comprised of 0.31 acre with 135' water frontage on Little Bay. The property has a 160+/- degree view of Little Bay with deep water access during low tide. Topography of the site is fairly level with road grade to behind the house, then drops sharply downward to Little Bay. Vegetation on the site is primarily an open lawn area with some foundation shrubs and flowering plants.

According to the assessment records, the original house was constructed 1964 as a ranch style house (see photos below). The owners purchased the property in 2004 for \$485,000. In 2009, 2010 & 2013 building permits were issued to add a second story addition, add solar panels to the roof and construct a dock and landing. *The new dock and landing will not be included in this abatement recommendation because they were constructed after 4/1/13. They will be added to the assessment for tax year 2014.*

On 6/17/14, 7/14/14 and 7/18/14, phone messages and e-mails were left for the taxpayer to contact the assessor's office to conduct an inspection of the property regarding his abatement request. The taxpayer has been unresponsive.

RECOMMENDATION: Based on my exterior inspection of the property on 4/3/14, I recommend the following adjustments to their assessment record card:

- 1) Adjust the dimensions of the deck, correcting the square footage from 601sf to 685sf.
- 2) Adjust the dimensions on the sketch, correcting the different story heights of the house.
- 3) Adjust interior wall covering from plywood panel to drywall.
- 4) Adjust the bathroom count from 1 to 2.
- 5) Adjust the land condition factor from 1.0 to .95 due to the limited water frontage.

These adjustments increase the assessment from \$566,300 to \$568,300. I recommend their abatement request be **denied**.

ADDITIONAL NOTES: Adjusting the assessment to include the new 6'x 105' dock revises their assessment to \$593,800 for tax year 2014.

If you have any questions regarding this information, please don't hesitate to contact me.



26 Cedar Point Road
Front View



26 Cedar Point Road
Rear View



26 Cedar Point Road
Dock



26 Cedar Point Road
Prior to Renovations

Property Location: 26 CEDAR POINT ROAD

MAP ID: 12/ 1/ 15/ /

Bldg Name:

State Use: 1013

Vision ID: 1254

Account #5549

Bldg #: 1 of 2

Sec #: 1 of 1 Card 1 of 2

Print Date: 07/14/2014 14:54

CURRENT OWNER					TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH VISION								
Description					Code	Appraised Value	Assessed Value														
CLEARY REV TRUST, MICHAEL J									RESIDENTL	1013	221,500	221,500									
26 CEDAR POINT ROAD									RES LAND	1013	343,400	343,400									
DURHAM, NH 03824									RESIDENTL	1013	1,400	1,400									
Additional Owners:					SUPPLEMENTAL DATA																
Other ID: 1280 L/B					PRECINCT HEART FREEZE																
PHOTO GIS ID:					Vision ID 1254																
ASSOC PID#									Total				566,300								
RECORD OF OWNERSHIP					BK-VOL/PAGE	SALE DATE	q/u	w/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)										
CLEARY REV TRUST, MICHAEL J					3825/ 749	04/12/2010	U	I		44	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value					
CLEARY, JOSEPH I					3777/ 427	09/22/2009	U	I		1F	2013	1013	221,500	2012	1013	263,900					
GOAT ISLAND PROPERTIES LLC					3015/ 793	06/17/2004	U	I			2013	1013	343,400	2012	1013	263,500					
GOAT ISLAND PROPERTIES LLC					3000/ 332	05/21/2004	Q	I	485,000		2013	1013	1,400	2012	1013	1,100					
CLEARY, JOSEPH I					3000/ 330	05/21/2004	U	I													
JALBERT, WALTER A					1786/0134	01/09/1995			150,000												
Total:												566,300	Total:		528,500	Total:					
Total:																501,200					
EXEMPTIONS					OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor											
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.													
Total:																					
ASSESSING NEIGHBORHOOD																					
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch													
0/A																					
NOTES																					
1459*776 7-13-89 \$360,000 OB2, 3 + 4 ATT -10 RTE 4 INFL IF BLACK BP96-46 FCP>FGR 5/5/97DLL										BTH=LINO, WIND STRS TO BSMT, BP 95- 51 4/17/96 INT DLL ENTRY OPEN TO BSMT, KIT ISLAND CABIN RNVTD&RENTED YR RND											
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY											
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result							
13-235	04/01/2013	OB	Outbuilding	65,671		0		Pier and landing	08/02/2013			RT	15	Field Review							
10-376	09/15/2010	AD	Addition	12,550	03/19/2012	0		Solar system on roof	03/19/2012			SM	04	Measur Permit no one ho							
09-103	04/07/2009	AD	Addition	76,000	02/22/2010	100	09/18/2009	Second floor addition	03/29/2011			SM	03	Measur Permit insp							
									02/22/2010			SM	03	Measur Permit insp							
									09/10/2002			RD	00	Measur+Listed							
LAND LINE VALUATION SECTION																					
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value		
1	1013	SFR WATER MDL-01	RC				13,500	SF	6.36	4.0000	A	1.0000	1.00	50	1.00		1.00	25.44	343,400		
Total Card Land Units:										0.31	AC	Parcel Total Land Area: 0.31 AC					Total Land Value:				
															343,400						

State Use: 1013

Print Date: 07/14/2014 14:54

WDK 9

15

WDK

FEP 24

7 24 7

24

FGR

FHS BAS UBM

24

26

23

23

17

14

FOP 17

5 10

WDK 17

2

14

10

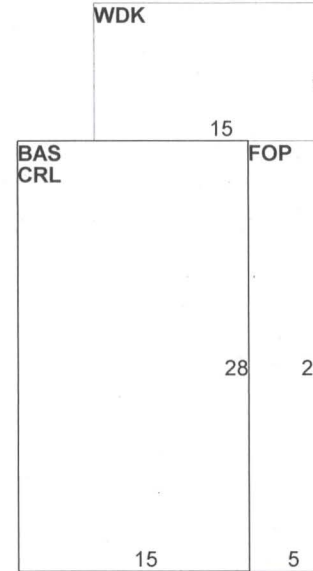
BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,269	1,269	1,269	82.37	104,523
FEP	Porch, Enclosed, Finished	0	168	118	57.85	9,719
FGR	Garage, Framed	0	576	230	32.89	18,944
FHS	Half Story, Finished	369	738	369	41.18	30,393
FOP	Porch, Open Framed	0	85	17	16.47	1,400
TQS	Three Quarter Story	293	391	293	61.72	24,133
UBM	Basement, Unfinished	0	1,269	254	16.49	20,921
WDK	Deck, Wood	0	601	60	8.22	4,942
Ttl. Gross Liv/Lease Area:		1,931	5,097	2,610		219,531



CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	36		Camp				
Model	01		Residential				
Grade	03		Average				
Stories	1		1 Story				
Occupancy	1			MIXED USE			
Exterior Wall 1	14		Wood Shingle	<i>Code</i>	<i>Description</i>		<i>Percentage</i>
Exterior Wall 2				1013	SFR WATER MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	04		Plywood Panel	COST/MARKET VALUATION			
Interior Wall 2				Adj. Base Rate:		77.52	
Interior Flr 1	14		Carpet			35,814	
Interior Flr 2				Net Other Adj:		3,825.00	
Heat Fuel	01		Coal or Wood	Replace Cost		39,639	
Heat Type	01		None	AYB		1950	
AC Type	01		None	EYB		1981	
Total Bedrooms	01		1 Bedroom	Dep Code		AV	
Total Bthrms	1			Remodel Rating			
Total Half Baths	0			Year Remodeled			
Total Xtra Fixtrs				Dep %		32	
Total Rooms	2		2 Rooms	Functional ObsInc		0	
Bath Style				External ObsInc		0	
Kitchen Style				Cost Trend Factor			
				Condition			
				% Complete			
				Overall % Cond		68	
				Apprais Val		27,000	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			

[illegible]

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	420	420	420	77.52	32,558
CRL	Crawl	0	420	0	0.00	0
FOP	Porch, Open Framed	0	140	28	15.50	2,171
WDK	Deck, Wood	0	135	14	8.04	1,085
Ttl. Gross Liv/Lease Area:		420	1,115	462		39,639





*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Anh, Luan & Irene Pham
191 Packers Falls Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 191 Packers Falls Road, Durham, NH 03824

PID: 17-17

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: March 4, 2014 (Although the filing deadline is 3/3/2014 due to holiday, the application was post-marked February 28, 2014.)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$326,000.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$249,100 to \$326,000 as a result of the 2013 statistical update. In 2012, their property was inspected by me and assessment reduced due to condition of the property. Since little or no renovations have been made to their property, they don't understand why their assessment increased.

ASSESSOR'S COMMENTS: In 2005, the main part of the house was moved back from the road and onto a new foundation. During the move, all of the existing fireplaces and chimneys were removed and have not been replaced. Also, the section of the house where the kitchen was located was not moved. Therefore, the house does not have a kitchen. The house requires extensive renovations and landscaping before an occupancy permit would be issued. On 5/24/12, I inspected the property and applied functional depreciation of 35%.

Subsequent to my inspection in 2012, the house was vandalized and stripped of all the copper pipes. To date, they not been replaced.

During the statistical update, this depreciation was inadvertently removed.

RECOMMENDATION: I recommend reapplying the functional depreciation of 35% and reviewing the property in 2015 for renovations.

This adjustment reduces the assessment from \$326,000 to \$193,800. I recommend granting their abatement request for the assessed value difference of \$132,200. This calculates to an abatement of \$4,020.20 ($\$132.2 \times \30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

If you have any questions regarding this information, please don't hesitate to contact me.



191 Packers Falls Road
Front View



191 Packers Falls Road
Rear View



191 Packers Falls Road
Section with kitchen

[illegible]

Property Location: 191 PACKERS FALLS ROAD

MAP ID: 17/ 17/ / /

Bldg Name:

State Use: 1013

Vision ID: 1534

Account #1300

Bldg #: 1 of 2

Sec #: 1 of 1

Card 1 of 2

Print Date: 07/14/2014 14:57

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	63		Antique				
Model	01		Residential				
Grade	05		Average +20				
Stories	2		2 Stories				
Occupancy	1			MIXED USE			
Exterior Wall 1	11		Clapboard	Code	Description		Percentage
Exterior Wall 2				1013	SFR WATER MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	03		Plastered				
Interior Wall 2	06		Cust Wd Panel	COST/MARKET VALUATION			
Interior Flr 1	09		Pine/Soft Wood	Adj. Base Rate:		104.92	
Interior Flr 2						350,839	
Heat Fuel	02		Oil	Net Other Adj:		27,000.00	
Heat Type	01		None	Replace Cost		377,839	
AC Type	01		None	AYB		1787	
Total Bedrooms	04		4 Bedrooms	EYB		1963	
Total Bthrms	5			Dep Code		FR	
Total Half Baths	0			Remodel Rating			
Total Xtra Fixtrs				Year Remodeled			
Total Rooms	0			Dep %		50	
Bath Style				Functional ObsInc			
Kitchen Style				External ObsInc			
				Cost Trend Factor		1	
				Condition			
				% Complete			
				Overall % Cond		50	
				Apprais Val		188,900	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			

Property Location: 191 PACKERS FALLS ROAD

MAP ID: 17/ 17/ / /

Bldg Name:

State Use: 1013

Vision ID: 1534

Account # 1300

Bldg #: 2 of 2

Sec #: 1 of

1 Card 2 of 2

Print Date: 07/14/2014 14:57

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>2303 DURHAM, NH</div> <div>VISION</div>									
PHAM, ANH & LUAN PHAM, IRENE 191 PACKERS FALLS ROAD						Description	Code	Appraised Value	Assessed Value										
DURHAM, NH 03824 Additional Owners:		SUPPLEMENTAL DATA Other ID: 1577 L/B PRECINCT HEART FREEZE Vision ID 1534 ASSOC PID#			RESIDNTL	1013	208,100	208,100											
					RES LAND	1013	115,600	115,600											
					RESIDNTL	1013	2,300	2,300											
PHOTO GIS ID:					Total		326,000	326,000											
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)											
PHAM, ANH & LUAN		3959/ 776	10/07/2011	U	I		38	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value			
PHAN, HUAN VAN		3954/ 876	09/22/2011	U	I	170,000	35	2013	1013	208,100	2012	1013	138,700	2011	1013	342,200			
FEDERAL NATIONAL MORTGAGE ASSOCIATION		3908/ 234	02/25/2011	U	I	105,533	51	2013	1013	115,600	2012	1013	108,400	2011	1013	161,100			
DEWEY FAMILY TRUST		2370/ 269	09/04/2001	U	I			2013	1013	2,300	2012	1013	2,000	2011	1013	10,300			
DEWEY, RICHARD S		2344/ 576	07/17/2001	U	I														
DEWEY FAMILY TRUST		2127/ 76	07/28/1999	U	I		1A												
Total:								Total:		326,000	Total:		249,100	Total:		513,600			
EXEMPTIONS					OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor									
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.											
Total:																			
ASSESSING NEIGHBORHOOD																			
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch											
0/A																			
NOTES																			
FUNC DEP = DESIGN/LAYOUT																			
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY									
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result					
									08/09/2013			DG	15	Field Review					
									05/24/2012	01	1	JR	00	Measur+Listed					
									04/19/2006			RD	04	Measur Permit no one ho					
									07/10/2002			RD	00	Measur+Listed					
LAND LINE VALUATION SECTION																			
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value
2	1013	SFR WATER MDL-01	R				0.00 AC	0.00	1.0000	0	1.0000	1.00		0.00			.00	0.00	0
Total Card Land Units: 0.00 AC Parcel Total Land Area: 1.84 AC																			
Total Land Value: 0																			

Property Location: 191 PACKERS FALLS ROAD

MAP ID: 17/ 17/ / /

Bldg Name:

State Use: 1013

Vision ID: 1534

Account # 1300

Bldg #: 2 of 2

Sec #: 1 of 1

Card 2 of 2

Print Date: 07/14/2014 14:57

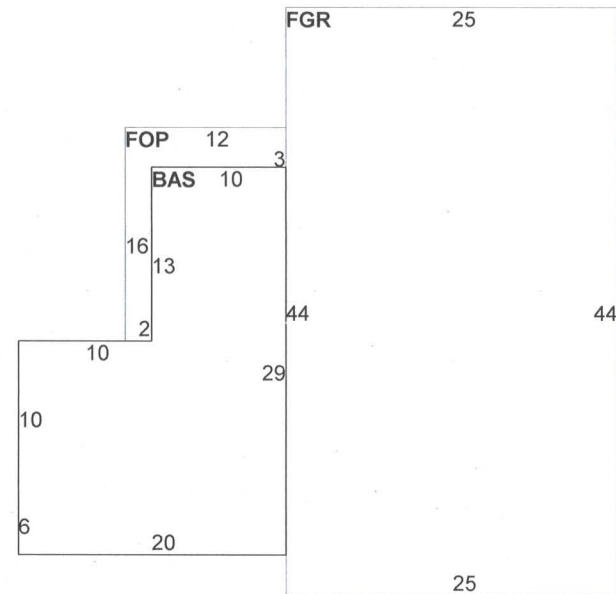
CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	36		Camp				
Model	01		Residential				
Grade	02		Below Average				
Stories	1		1 Story				
Occupancy	1						
Exterior Wall 1	11		Clapboard				
Exterior Wall 2							
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	03		Plastered				
Interior Wall 2							
Interior Flr 1	09		Pine/Soft Wood				
Interior Flr 2							
Heat Fuel	02		Oil				
Heat Type	06		Steam				
AC Type	01		None				
Total Bedrooms	01		1 Bedroom				
Total Bthrms	1						
Total Half Baths	0						
Total Xtra Fixtrs							
Total Rooms							
Bath Style							
Kitchen Style							

MIXED USE

Code	Description	Percentage
1013	SFR WATER MDL-01	100

COST/MARKET VALUATION

Adj. Base Rate:	67.28
	60,686
Net Other Adj:	3,251.25
Replace Cost	63,937
AYB	1960
EYB	1978
Dep Code	FR
Remodel Rating	
Year Remodeled	
Dep %	35
Functional Obslnc	35
External Obslnc	
Cost Trend Factor	
Condition	
% Complete	
Overall % Cond	30
Apprais Val	19,200
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	



OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	450	450	450	67.28	30,276
FGR	Garage, Framed	0	1,100	440	26.91	29,603
FOP	Porch, Open Framed	0	62	12	13.02	807

Ttl. Gross Liv/Lease Area: 450 1,612 902 63,937

No Photo On Record



*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Joseph A. & Nancy C. Smath
89 Packers Falls Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 89 Packers Falls Road, Durham, NH 03824

PID: 17-40

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 7, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$362,200.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$338,300 to \$362,200 as a result of the 2013 statistical update. They believe their revised assessment did not account for the unfinished exterior siding and replacement windows.

ASSESSOR'S COMMENTS: On 3/21/13, I inspected the property and applied functional depreciation of 5% because the owners were in the process of replacing their exterior siding and installing replacement windows. During the statistical update, this depreciation was inadvertently removed.

RECOMMENDATION: I recommend reapplying their functional depreciation of 5% and reviewing the property in 2015 for the completion of this project.

This adjustment reduces the assessment from \$362,200 to \$346,800. I recommend granting their abatement request for the assessed value difference of \$15,400. This calculates to an abatement of \$468.31 ($\$15.4 \times \30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

If you have any questions regarding this information, please don't hesitate to contact me.

Property Location: 89 PACKERS FALLS ROAD

MAP ID: 17/ 40/ / /

Bldg Name:

State Use: 1010

Vision ID: 1576

Account #2681

Bldg #: 1 of 1

Sec #: 1 of 1 Card 1 of 1

Print Date: 07/14/2014 14:51

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH		VISION							
SMATH, JOSEPH A & NANCY C						Description	Code	Appraised Value	Assessed Value										
89 PACKERS FALLS RD						RESIDENTIAL	1010	267,300	267,300										
DURHAM, NH 03824						RES LAND	1010	94,900	94,900										
Additional Owners:		SUPPLEMENTAL DATA				Total				362,200	362,200								
		Other ID: 1620 L/B	PRECINCT HEART FREEZE																
		PHOTO GIS ID:	Vision ID 1576																
		ASSOC PID#																	
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)											
SMATH, JOSEPH A & NANCY C		1753/0662	06/23/1994			155,000		Yr.	Code	Assessed Value	Yr.	Code	Assessed Value						
								2013	1010	267,300	2012	1010	242,600						
								2013	1010	94,900	2011	1010	95,700						
								Total:		362,200	Total:		338,300						
								Total:		362,200	Total:		338,300						
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.											
Total:																			
ASSESSING NEIGHBORHOOD																			
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch											
0/A																			
NOTES																			
BK1454PG159 6-8-89 \$210.0																			
FULL DORMER																			
2012-REPLACED EXT SIDING & WINDOWS																			
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY									
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result					
12-536	12/20/2012	RE	Remodel	21,900	03/21/2013	100	03/21/2013	Re-side	08/09/2013			DG	15	Field Review					
12-535	12/13/2012	RE	Remodel	20,000	03/21/2013	100	03/21/2013	19 Replacement window	03/21/2013			JR	03	Measur Permit insp					
07-322	10/26/2007	RE	Remodel	11,300	03/13/2008	100	03/13/2008	Change of use to SFR	03/13/2008			RD	03	Measur Permit insp					
									06/13/2002			RD	00	Measur+Listed					
LAND LINE VALUATION SECTION																			
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	L. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value
1	1010	Single Fam MDL-01	R				43,560 SF	2.20	1.0000	1	1.0000	0.95	50	1.00	ACCESS SHARED DR		1.00	2.09	91,000
1	1010	Single Fam MDL-01	R				1.75 AC	4,500.00	1.0000	0	1.0000	0.50		0.00	LEDGE		1.00	2,250.00	3,900
Total Card Land Units: 2.75 AC													Parcel Total Land Area: 2.75 AC		Total Land Value: 94,900				

Property Location: 89 PACKERS FALLS ROAD

MAP ID: 17/ 40/ / -

Bldg Name:

State Use: 1010

Vision ID: 1576

Account #2681

Bldg #: 1 of 1 Sec #: 1 of 1 Card 1 of 1

Print Date: 07/14/2014 14:51

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	04		Cape Cod				
Model	01		Residential				
Grade	05		Average +20				
Stories	1.75						
Occupancy	1			MIXED USE			
Exterior Wall 1	11		Clapboard	Code	Description		Percentage
Exterior Wall 2				1010	Single Fam MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	05		Drywall/Sheet				
Interior Wall 2				COST/MARKET VALUATION			
Interior Flr 1	14		Carpet	Adj. Base Rate:		93.44	
Interior Flr 2	05		Vinyl/Asphalt			292,667	
Heat Fuel	02		Oil	Net Other Adj:		13,200.00	
Heat Type	05		Hot Water	Replace Cost		305,867	
AC Type	01		None	AYB		1987	
Total Bedrooms	05		5 Bedrooms	EYB		2000	
Total Bthrms	2			Dep Code		AV	
Total Half Baths	1			Remodel Rating			
Total Xtra Fixtrs				Year Remodeled			
Total Rooms	0			Dep %		13	
Bath Style				Functional ObsInc		0	
Kitchen Style				External ObsInc		0	
				Cost Trend Factor		1	
				Condition			
				% Complete			
				Overall % Cond		87	
				Apprais Val		266,100	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			



*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Jason S. & Megan K. Lenk Revocable Trust
5 Hampshire Avenue
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 250 Newmarket Road, Durham, NH 03824

PID: 18-3-1

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 24, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$358,600.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayer's indicate that as of 3/1/13, the physical data on their assessment record card was incorrect because the interior of their house was demolished for renovations.

ASSESSOR'S COMMENTS: The property owners purchased their property on 2/3/12 for \$340,000. On 4/12/13, they applied for a building permit to renovate the house. The permit was issued on 5/2/13.

RECOMMENDATION: I recommend their abatement request be denied. According to the dates of the building permits, demolition of the house did not begin until after 4/1/13.

If you have any questions regarding this information, please don't hesitate to contact me.

Property Location: 250 NEWMARKET ROAD

MAP ID: 18/ 3/ 1/ /

Bldg Name:

State Use: 1013

Vision ID: 1632

Account #2840

Bldg #: 1 of 1

Sec #: 1 of 1 Card 1 of 1

Print Date: 07/14/2014 14:43

CURRENT OWNER					TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>2303 DURHAM, NH</div> <div>VISION</div>							
Description					Code	Appraised Value	Assessed Value													
LENK REV TRUST, JASON S									RESIDNTL	1013	221,100	221,100								
LENK REV TRUST, MEGAN K									RES LAND	1013	124,200	124,200								
5 HAMPSHIRE AVENUE									RESIDNTL	1013	13,300	13,300								
DURHAM, NH 03824																				
Additional Owners:																				
SUPPLEMENTAL DATA																				
Other ID: 1679					PRECINCT															
L/B					HEART															
					FREEZE															
PHOTO					Vision ID 1632															
GIS ID:					ASSOC PID#															
Total					358,600				358,600											
RECORD OF OWNERSHIP					BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)									
LENK REV TRUST, JASON S					4105/ 287	03/08/2013	U	I		44	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value				
LENK, JASON S					3990/ 134	02/03/2012	Q	I	340,000		2013	1013	221,100	2012	1013	189,300				
SPAULDING YOUTH CENTER FOUNDATION INC					3912/ 841	03/18/2011	U	I			2013	1013	124,200	2012	1013	175,300				
CUTTER JR MARITAL TRUST, ERNEST J					3819/ 095	03/12/2010	U	I			2013	1013	13,300	2012	1013	16,100				
CUTTER JR REV TRUST, ERNEST					2003/0700	05/07/1998	U		0 44					2011	1013	22,700				
CUTTER JR REV TRUST ERNEST					1966/0551	11/18/1997	U	I	0 44					2011	7000	3,613				
Total:												358,600	Total:		380,700	Total:	474,113			
EXEMPTIONS					OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor										
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.												
Total:																				
ASSESSING NEIGHBORHOOD																				
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch												
0/A																				
NOTES																				
EASEMENT FOR FLOWAGE RIGHTS PER DEED.																				
ROW ACCESS TO CEMETARY ON PROPERTY PER DEED.																				
1/24/12 DISQUALIFIED FROM CU -																				
APPLIED LUCT																				
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY										
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result						
13-342	05/02/2013	RE	Remodel	200,000		0		Interior renovations, kitchen	08/05/2013			DG	15	Field Review						
03-314	11/26/2003	RE	Remodel	14,000	04/22/2004	100	12/11/2003	Re-roof	04/05/2012			JR	00	Measur+Listed						
									01/24/2012	03		JR	45	Value Change Town						
									04/22/2004			RD	00	Measur+Listed						
									07/11/2002			DP	00	Measur+Listed						
LAND LINE VALUATION SECTION																				
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value	
1	1013	SFR WATER MDL-01	R				43,560 SF	2.20	1.2500	E	1.0000	0.95	40	0.85	CEMETARY		1.00	2.22	96,700	
1	1013	SFR WATER MDL-01	R				12.20 AC	4,500.00	1.0000	0	1.0000	0.50		0.00	TOPO		1.00	2,250.00	27,500	
Total Card Land Units:							13.20 AC	Parcel Total Land Area:							13.2 AC	Total Land Value:				124,200

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	01		Ranch				
Model	01		Residential				
Grade	03		Average				
Stories	1		1 Story				
Occupancy	1			MIXED USE			
Exterior Wall 1	06		Board & Batten	Code	Description		Percentage
Exterior Wall 2				1013	SFR WATER MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	02		Wall Brd/Wood	COST/MARKET VALUATION			
Interior Wall 2				Adj. Base Rate:		69.49	
Interior Flr 1	14		Carpet			269,552	
Interior Flr 2				Net Other Adj:		11,000.00	
Heat Fuel	03		Gas	Replace Cost		280,552	
Heat Type	04		Forced Air-Duc	AYB		1976	
AC Type	03		Central	EYB		1991	
Total Bedrooms	03		3 Bedrooms	Dep Code		FR	
Total Bthrms	2			Remodel Rating			
Total Half Baths	1			Year Remodeled			
Total Xtra Fixtrs				Dep %		22	
Total Rooms	7		7 Rooms	Functional ObsInc		0	
Bath Style				External ObsInc		0	
Kitchen Style				Cost Trend Factor		1	
				Condition			
				% Complete			
				Overall % Cond		78	
				Apprais Val		218,800	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			



*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 22, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: John M. & D. Bernice Tozier Revocable Trust
8 Ross Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 8 Ross Road, Durham, NH 03824

PID: 18-18-5

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: November 26, 2013 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$371,200.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayer's assessment increased from \$366,200 to \$371,200 due to the 2013 statistical update. The taxpayers indicate that portions of the interior of the house are unfinished and that they are being over-assessed.

ASSESSOR'S COMMENTS: On 7/14/14 and 7/18/14, attempts were made to contact the property owners to perform an interior inspection, but they do not have an answering machine to leave a message.

RECOMMENDATION: Since I am unable to inspect the interior of the property, I recommend their abatement request be denied.

If you have any questions regarding this information, please don't hesitate to contact me.

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH
TOZIER REV TRUST, JOHN M TOZIER REV TRUST, D BERNICE 8 ROSS ROAD DURHAM, NH 03824 Additional Owners:						Description	Code	Appraised Value	Assessed Value	
						RESIDNTL	1010	264,800	264,800	
						RES LAND	1010	105,400	105,400	
					RESIDNTL	1010	1,000	1,000		
		SUPPLEMENTAL DATA								VISION
		Other ID:	2298	PRECINCT						
			L/B	HEART						
				FREEZE						
				Vision ID 2194						VISION
				ASSOC PID#						
		PHOTO								VISION
		GIS ID:								
						Total		371,200	371,200	VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)					
TOZIER REV TRUST, JOHN M		1907/0171	01/16/1997			0		Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
								2013	1010	264,800	2012	1010	258,100
								2013	1010	105,400	2012	1010	105,400
								2013	1010	1,000	2012	1010	2,700
								Total:		371,200	Total:		366,200

EXEMPTIONS				OTHER ASSESSMENTS				
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.
2010	VTCT	VETERAN'S CREDIT	200					
Total:			200					

ASSESSING NEIGHBORHOOD				
NBHD/ SUB	NBHD Name	Street Index Name	Tracing	Batch
0/A				

NOTES	
EAF=PARTIAL UNF ATTIC	C-TILE=2FULL BTHS,RECESS
NEEDS EXT PAINT	LTS
INC INT IN COMMON LAND	
LOT 5 GRAY 3ZONES CTH CLG	
KIT&1/2BTH=LINO,2X10	

This signature acknowledges a visit by a Data Collector or Assessor	
APPAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	261,900
Appraised XF (B) Value (Bldg)	2,900
Appraised OB (L) Value (Bldg)	1,000
Appraised Land Value (Bldg)	105,400
Special Land Value	0
Total Appraised Parcel Value	371,200
Valuation Method:	C
Adjustment:	0
Net Total Appraised Parcel Value	371,200

BUILDING PERMIT RECORD									VISIT/ CHANGE HISTORY					
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result
									08/02/2013 06/18/2002			RT RD	15 00	Field Review Measur+Listed

LAND LINE VALUATION SECTION																				
B #	Use Code	Use Description	Zone	D	Front	Depth	Units		Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value
1	1010	Single Fam MDL-01	R				43,560	SF	2.20	1.0000	1	1.0000	1.00	60	1.10			1.00	2.42	105,400
1	1010	Single Fam MDL-01	R				0.01	AC	4,500.00	1.0000	0	1.0000	1.00		0.00			.00	4,500.00	
Total Card Land Units:							1.01	AC	Parcel Total Land Area: 1.01 AC							Total Land Value:				105,400



*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Ted Castonguay
Lynne Yorke Castonguay
39 Stagecoach Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 39 Stagecoach Road, Durham, NH 03824

PID: 18-19-1

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: March 4, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$543,700.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayer's state they do not have a wood burning fireplace, but a gas fireplace.

RECOMMENDATION: I recommend adjusting the fireplace from wood burning to gas.

This adjustment reduces the assessment from \$543,700 to \$540,200.

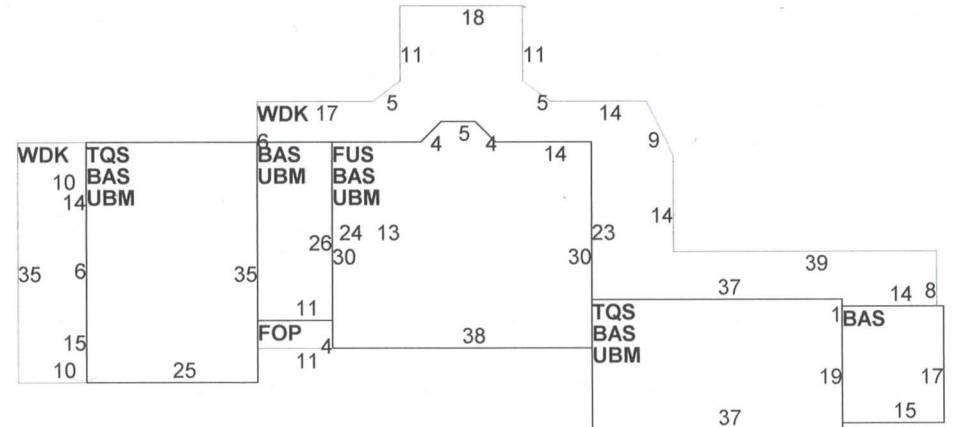
I recommend their abatement request be **denied** because their application was untimely filed after the filing deadline.

If you have any questions regarding this information, please don't hesitate to contact me.

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	04		Cape Cod				
Model	01		Residential				
Grade	05		Average +20				
Stories	2		2 Stories				
Occupancy	1			MIXED USE			
Exterior Wall 1	25		Vinyl Siding	<i>Code</i>	<i>Description</i>		<i>Percentage</i>
Exterior Wall 2				1010	Single Fam MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	03		Plastered	COST/MARKET VALUATION			
Interior Wall 2	02		Wall Brd/Wood	Adj. Base Rate:			77.05
Interior Flr 1	09		Pine/Soft Wood				492,825
Interior Flr 2				Net Other Adj:			24,000.00
Heat Fuel	02		Oil	Replace Cost			516,825
Heat Type	04		Forced Air-Duc	AYB			1860
AC Type	01		None	EYB			1993
Total Bedrooms	05		5 Bedrooms	Dep Code			VG
Total Bthrms	4			Remodel Rating			
Total Half Baths	1			Year Remodeled			
Total Xtra Fixtrs				Dep %			20
Total Rooms	0			Functional Obslnc			0
Bath Style				External Obslnc			0
Kitchen Style				Cost Trend Factor			1
				Condition			
				% Complete			
				Overall % Cond			80
				Apprais Val			413,500
				Dep % Ovr			0
				Dep Ovr Comment			
				Misc Imp Ovr			0
				Misc Imp Ovr Comment			
				Cost to Cure Ovr			0
				Cost to Cure Ovr Comment			

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value
SPL3	GUNITE			L	544	41.00	1993		0		50	11,200
SHD1	SHED FRAME			L	608	14.00	1993		0		50	4,300
FPL3	2 STORY CHI			B	2	3,700.00	1993		1		100	5,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	3,283	3,283	3,283	77.05	252,962
FOP	Porch, Open Framed	0	44	9	15.76	693
FUS	Upper Story, Finished	1,164	1,164	1,164	77.05	89,689
TQS	Three Quarter Story	1,184	1,578	1,184	57.81	91,230
UBM	Basement, Unfinished	0	3,028	606	15.42	46,694
WDK	Deck, Wood	0	1,503	150	7.69	11,558
Ttl. Gross Liv/Lease Area:		5,631	10,600	6,396		516,823





*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Daniel F. & Sarah P. Ford
433 Bay Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 433 Bay Road, Durham, NH 03824

PID: 20-8-4 & 20-8-5

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 26, 2014 (Filing deadline is 3/3/2014 due to holiday).

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$760,863.00 (Current Use)
\$864,600.00 (without Current Use)

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The tax maps show that their lot has water frontage on Great Bay, when it does not. During the 2013 statistical update, the property was assessed as a water-front lot. As a result, they believe the land portion of their assessment is excessively assessed.

ASSESSOR'S COMMENTS: The subject property is comprised of 32.25 acres with a 1,700'+/- driveway accessing the home-site from Bay Road. The house-site is located on a small peninsula with a 270+/- degree seasonal view of Great Bay. Topography of the site is gently rolling land from Bay road to the home-site with mature coniferous and deciduous vegetation. The home-site is fairly level with a large lawn area, foundation shrubs and flowering plants. Mature coniferous and deciduous trees border the easterly boundary line, seasonally obstructing some of their views of Great Bay.

The subject property does not have frontage on Great Bay. In 1994, the owners annexed their entire water frontage to abutting lot 8-4 (also owned by the Ford's) and placed the entire water frontage under Current Use. They also granted themselves an access easement to Great Bay across a portion of the water frontage on abutting lot 8-4. The tax maps were not updated to show the revised lot-line adjustment.

In 1982, the home-site was improved with a 2,352+/- square foot center chimney cape style house. The first floor is comprised of post'n beam construction with beamed ceilings, built-in book shelves, a large Rumford fireplace, wide pine floors and an open-concept design. The second floor is comprised of a full dormer with two bedrooms and two full bathrooms. A 16'x 20' screen porch with vaulted ceiling and brick floor is attached to the house. The house is considered to be of good quality construction, architectural design and materials.

The house-site has also been improved with a 2-car detached garage and a 30'x 40' detached "garage" with 2-bedroom apartment. With the exception of the garage (which is used as a work-shop), the interior is finished with knotty pine vertical board walls, pine floors and beamed ceilings.

In 2002 and 2003, the owner's appealed their assessment to the Board of Tax and Land Appeals because their property was assessed as a waterfront property, when the entire water frontage was annexed to abutting lot 8-4. In their decision, the Board found:

"the Taxpayers and any subsequent heirs and assigns of Lot 5 will enjoy most of the same benefits that Great Bay waterfront properties enjoy with the exception of being able to control the vegetation on lot 4, which could impede Lot 5's view of Great Bay, and who can access the strip on Lot 4".

"In weighing all the rights that are still contained in the bundle of rights of Lot 5, the Board has estimated the value rights embodied in Lot 4 for controlling the tree growth and public access is about 10%".

In the footnotes, the Board also addressed the following:

"The Board noted that technically the portion of Lot 4 that is encumbered with the dock should not qualify for Current Use assessment because of such improvements. The Town should have assessed the market value of the dock and small area it encompasses on Lot 4 and reduce the eligible land for Current Use by that area".

RECOMMENDATION: Based on the aforementioned information, I recommend the following adjustments be made to the assessment record card:

- 1) Adjust the land condition factor on land line 1 from 1.00 to .80 to account for the lack of view control and tidal mudflats. There is no deep water access.
- 2) Adjust the "Grade" of the house from "Average" to Average +20" due to the quality of construction, architectural design and materials. This adjustment is more consistent with a very similar house located at 15 Edgerly Garrison that was built by the same builder. The only difference between the two is that 15 Edgerly Garrison has a very low posted first floor, minimal kitchen cabinetry, no built-in book shelves, no Rumford Fireplace and the second floor has inferior finish when compared to the subject property.
- 3) Remove the dock from the assessment.
- 4) Adjust the "Grade" of the detached garage w/apartment from "Average" to "Average +20".
- 5) Adjust the sketch of the garage/apt to include first floor finish as you walk-in the front door. This was previously coded as part of the garage.
- 6) Apply 5% functional depreciation to the garage/apt because portions of the finished areas do not have central heat.

These adjustments reduce the assessment (w/o Current Use) from \$864,600 to \$818,100. Applying the 2013 median equalization ratio of 97.9% to the revised assessment reveals an estimated market value of \$835,600.00 ($\$818,100 / 97.9\%$) as of 4/1/13.

Since the property is enrolled under the Current Use program and property taxes are based on the Current Use assessment, the aforementioned adjustments reduce the Current Use assessment from \$760,863 to \$714,716. I recommend granting the abatement request for the assessed value difference of \$46,147. This calculates to an abatement of \$1,403.33 ($\$46,147 \times \30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

ADDITIONAL RECOMMENDATION:

Based on the Board of Tax and Land Appeal findings, I recommend the following adjustments to abutting lot 8-4:

- 1) Remove 40+/- square feet of water frontage from Current Use because it is encumbered with a dock which is not permitted on land in Current Use per RSA 79-A.
- 2) Apply a land condition factor of .75 to land line 1 for tidal mudflats and for this land to be exclusively used by the owner of lot 8-5.
- 3) Add the assessment of the dock to from lot 8-5 to lot 8-4.

These adjustments increase the [Current Use] assessment from \$183.00 to \$16,422.

If you have any questions regarding this information, please don't hesitate to contact me.



433 Bay Road
Front View



433 Bay Road
Rear View



433 Bay Road
Detached Garage w/Apt.



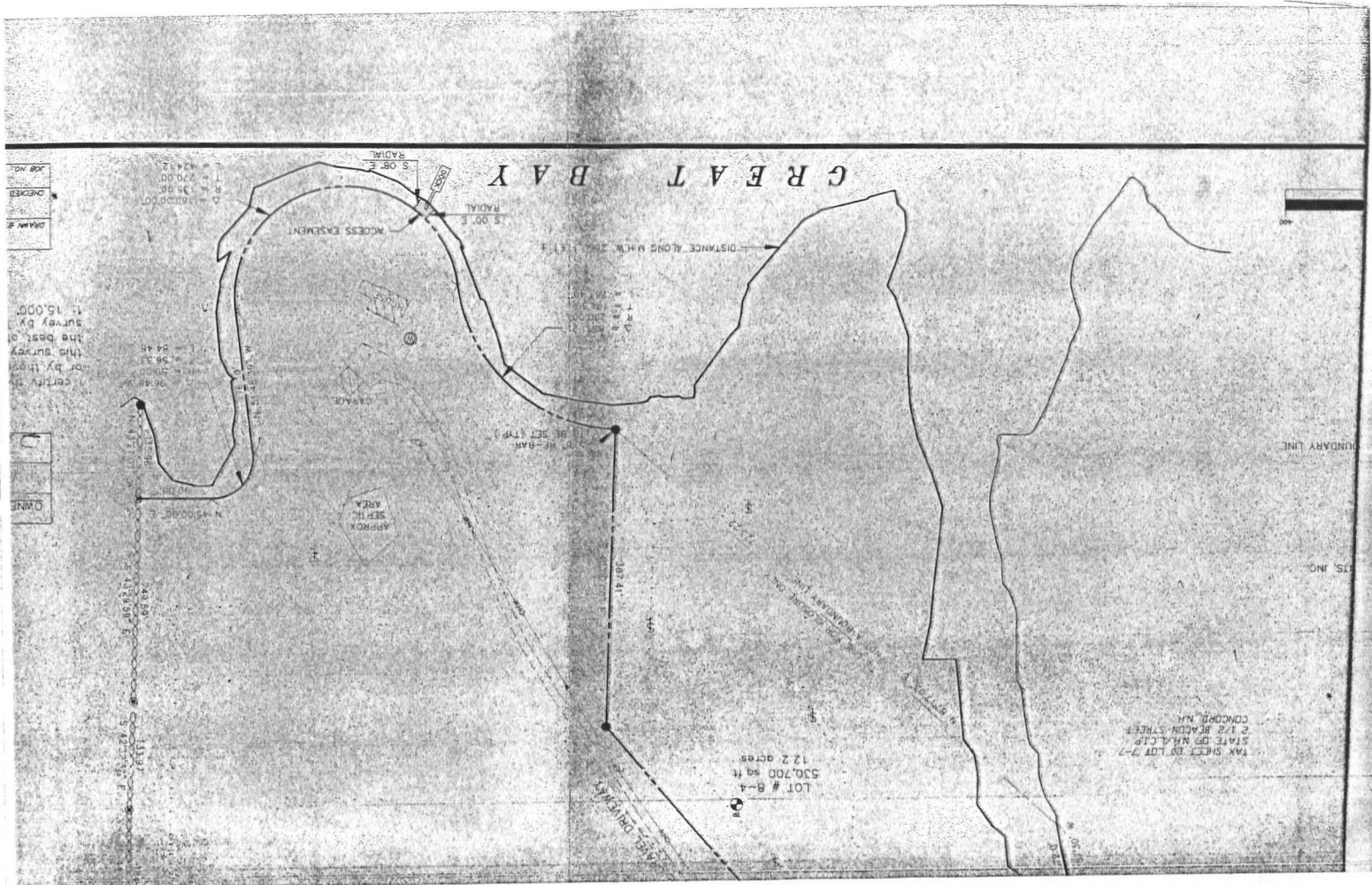
433 Bay Road
Detached Garage



433 Bay Road
Access Easement to Dock
Located on Abutting Lot 8-4



433 Bay Road
View of Great Bay from
Rear of House



Property Location: 433 BAY ROAD

MAP ID: 20/ 8/ 4/ /

Bldg Name:

State Use: 6306

Vision ID: 1738

Account #1563

Bldg #: 1 of 1

Sec #: 1 of 1

Card 1 of 1

Print Date: 07/16/2014 18:07

CURRENT OWNER					TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>2303 DURHAM, NH</div> <div>VISION</div>							
FORD, DANIEL F FORD, SARAH P 433 BAY ROAD DURHAM, NH 03824 Additional Owners:									Description	Code	Appraised Value	Assessed Value								
									CU LAND	6306	523,400	498,496								
									CURR USE	6306	4,000	4,000								
SUPPLEMENTAL DATA Other ID: 1803 L/B PRECINCT HEART FREEZE Vision ID 1738 PHOTO GIS ID: ASSOC PID#					Total 527,400 502,496															
RECORD OF OWNERSHIP					BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)									
FORD, DANIEL F									0		Yr.	Code	Assessed Value	Yr.	Code	Assessed Value				
											2013	6306	183	2012	6105	415				
											Total: 183			Total: 415						
EXEMPTIONS					OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) 0 Appraised XF (B) Value (Bldg) 0 Appraised OB (L) Value (Bldg) 4,000 Appraised Land Value (Bldg) 498,200 Special Land Value 25,200 Total Appraised Parcel Value 527,400 Valuation Method: C Adjustment: 0 Net Total Appraised Parcel Value 527,400										
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.												
Total:																				
ASSESSING NEIGHBORHOOD																				
NBHD/ SUB		NBHD NAME		STREET INDEX NAME		TRACING		BATCH												
0/A																				
NOTES																				
20-8-5 SUBD OFF OF THIS 1 N 94 IN 94/95 NEW LOT SUBD FROM 20-8-4 DOCK EASEMENT GRANTED TO OWNER OF LOT 20-8-5										CU=FOREST/OTHER W/STEW										
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY										
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result						
									07/16/2014			JR	51	Abatement Insp.						
LAND LINE VALUATION SECTION																				
B #	Use Code	Use Description	Zone	Frontage	Depth	Units	Unit Price	I. Factor	S A	Acre Disc	C. Factor	ST. Idx	S.I. Adj.	Notes- Adj	Rec Y/N	CU Cond	Special Pricing	Adj. Unit Price	Land Value	
1	6306	OTHER - MNG - GD	RC			1.00 AC	95,800.00	4.0000	B	1.0000	1.00	70	1.30		N	0.000		498,160.00	498,200	
1	6306	OTHER - MNG - GD	RC			11.20 AC	4,500.00	1.0000	0	1.0000	0.50		0.00	TOPO	N	1.000	CUAO	2,250.00	25,200	
Total Card Land Units:						12.20 AC	Parcel Total Land Area:						12.2 AC	Total Land Value:						523,400

Property Location: 433 BAY ROAD

MAP ID: 20/ 8/ 4/ /

Bldg Name:

State Use: 6306

Vision ID: 1738

Account # 1563

Bldg #: 1 of 1

Sec #: 1 of 1 Card 1 of 1

Print Date: 07/16/2014 18:07

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)								
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description					
Model	00		Vacant									
MIXED USE												
Code	Description		Percentage									
6306	OTHER - MNG - GD		100									
COST/MARKET VALUATION												
Adj. Base Rate:			0.00									
			0									
Net Other Adj:			0.00									
Replace Cost			0									
AYB												
EYB			0									
Dep Code												
Remodel Rating												
Year Remodeled												
Dep %												
Functional Obslnc												
External Obslnc												
Cost Trend Factor			1									
Condition												
% Complete												
Overall % Cond												
Apprais Val												
Dep % Ovr			0									
Dep Ovr Comment												
Misc Imp Ovr			0									
Misc Imp Ovr Comment												
Cost to Cure Ovr			0									
Cost to Cure Ovr Comment												
OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value
DCK2	DOCK-MED C			L	148	54.00	Null		0		50	4,000
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				

No Photo On Record

Property Location: 433 BAY ROAD

MAP ID: 20/ 8/ 5/ 1

Bldg Name:

State Use: 1013

Vision ID: 2402

Account # 1563

Bldg #: 1 of 2

Sec #: 1 of 1 Card 1 of 2

Print Date: 07/14/2014 15:01

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH VISION											
FORD, DANIEL F FORD, SARAH P 433 BAY ROAD						Description	Code	Appraised Value	Assessed Value												
DURHAM, NH 03824 Additional Owners:		SUPPLEMENTAL DATA Other ID: 2613 L/ PRECINCT HEART FREEZE Vision ID 2402 ASSOC PID#			RESIDENTL	1013	250,700	250,700													
					RES LAND	1013	499,600	499,600													
					RESIDENTL	1013	10,100	10,100													
					CU LAND	6306	104,200	463													
						Total		864,600	760,863												
RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)													
FORD, DANIEL F						0		Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value					
								2013	1013	250,700	2012	1013	339,000	2011	1013	339,000					
								2013	1013	499,600	2012	1013	336,400	2011	1013	336,400					
								2013	1013	10,100	2012	1013	14,800	2011	1013	14,800					
								2013	6306	463	2012	6105	1,050	2011	6105	1,636					
						Total:		760,863	Total:	691,250	Total:	691,836									
EXEMPTIONS				OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor												
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.													
Total:																					
ASSESSING NEIGHBORHOOD																					
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch													
0/A																					
NOTES																					
30.87AC CU,IG,FULL DRM IN REAR,PARTIAL,CRAWL,NAT COND=100+50(VIEW)+50(DOCK EASEMENT),300 EXCESS FF CU=FOREST/OTHER W/STEW DOCK ON EASEMENT GRANTED										BY OWNER OF 20-8-4 4'-5' CRAWL											
BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY											
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result							
									09/24/2013			RT	41	Hearing Change							
									08/02/2013			RT	15	Field Review							
									05/23/2002			RD	00	Measur+Listed							
LAND LINE VALUATION SECTION																					
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value		
1	1013	SFR WATER MDL-01	RC				43,560 SF	2.20	4.0000	B	1.0000	1.00	70	1.30			1.00	11.44	498,300		
1	1013	SFR WATER MDL-01	RC				0.38 AC	4,500.00	1.0000	0	1.0000	0.75		0.00	TOPO		1.00	3,375.00	1,300		
1	6306	OTHER - MNG - GD	RC				30.87 AC	4,500.00	1.0000	0	1.0000	0.75		0.00	TOPO	CUAO :15	1.00	3,375.00	104,200		
Total Card Land Units:										32.25	AC	Parcel Total Land Area: 32.25 AC					Total Land Value: 603,800				

Property Location: 433 BAY ROAD

MAP ID: 20/ 8/ 5/ 1

Bldg Name:

State Use: 1013

Vision ID: 2402

Account #1563

Bldg #: 1 of 2

Sec #: 1 of 1 Card 1 of 2

Print Date: 07/14/2014 15:01

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	04		Cape Cod				
Model	01		Residential				
Grade	03		Average				
Stories	1.75						
Occupancy	1						
Exterior Wall 1	11		Clapboard				
Exterior Wall 2							
Roof Structure	03		Gable/Hip				
Roof Cover	10		Wood Shingle				
Interior Wall 1	05		Drywall/Sheet				
Interior Wall 2							
Interior Flr 1	09		Pine/Soft Wood				
Interior Flr 2							
Heat Fuel	04		Electric				
Heat Type	07		Electr Basebrd				
AC Type	01		None				
Total Bedrooms	02		2 Bedrooms				
Total Bthrms	2						
Total Half Baths	0						
Total Xtra Fixtrs							
Total Rooms	0						
Bath Style							
Kitchen Style							

MIXED USE		
Code	Description	Percentage
1013	SFR WATER MDL-01	100

COST/MARKET VALUATION		
Adj. Base Rate:		75.28
		183,090
Net Other Adj:		8,280.00
Replace Cost		191,370
AYB		1982
EYB		1998
Dep Code		AV
Remodel Rating		
Year Remodeled		
Dep %		15
Functional ObsInc		0
External ObsInc		0
Cost Trend Factor		1
Condition		
% Complete		
Overall % Cond		85
Apprais Val		162,700
Dep % Ovr		0
Dep Ovr Comment		
Misc Imp Ovr		0
Misc Imp Ovr Comment		
Cost to Cure Ovr		0
Cost to Cure Ovr Comment		

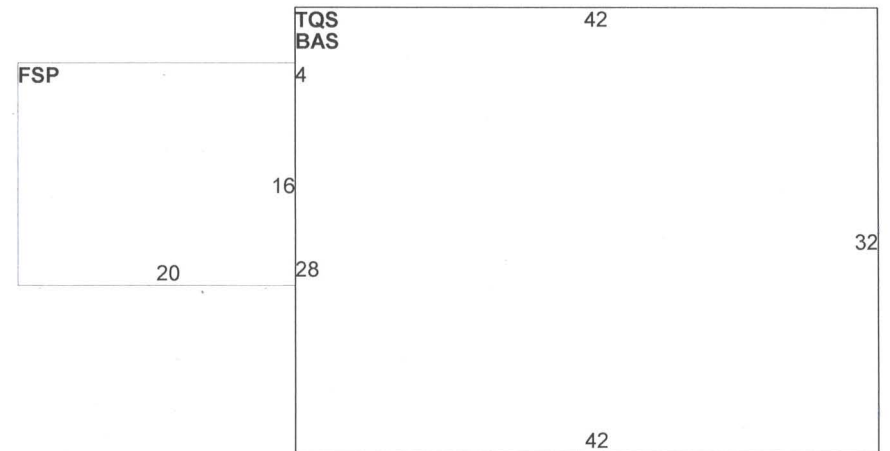
OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value
FGR1	GARAGE-AVE			L	624	25.00	1993		0		50	7,800
DCK1	DOCKS-RES 1			L	148	31.00	1993		0		50	2,300
FPL3	2 STORY CHI			B	1	3,700.00	1998		1		100	3,100

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,344	1,344	1,344	75.28	101,181
FSP	Porch, Screen Framed	0	320	80	18.82	6,023
TQS	Three Quarter Story	1,008	1,344	1,008	56.46	75,886

Ttl. Gross Liv/Lease Area: 2,352 3,008 2,432 191,370



Property Location: 433 BAY ROAD

MAP ID: 20/ 8/ 5/ 1

Bldg Name:

State Use: 1013

Vision ID: 2402

Account #1563

Bldg #: 2 of 2

Sec #: 1 of 1 Card 2 of 2

Print Date: 07/14/2014 15:01

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	100		Garage W/ Liv Area				
Model	01		Residential				
Grade	03		Average				
Stories	1.5						
Occupancy	1			MIXED USE			
Exterior Wall 1	08		Wood on Sheath	Code	Description		Percentage
Exterior Wall 2				1013	SFR WATER MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	10		Wood Shingle				
Interior Wall 1	07		K PINE/A WD				
Interior Wall 2	05		Drywall/Sheet	COST/MARKET VALUATION			
Interior Flr 1	09		Pine/Soft Wood	Adj. Base Rate:			63.33
Interior Flr 2							91,199
Heat Fuel	04		Electric	Net Other Adj:			4,140.00
Heat Type	07		Electr Basebrd	Replace Cost			95,339
AC Type	01		None	AYB			1997
Total Bedrooms	02		2 Bedrooms	EYB			2002
Total Bthrms	1			Dep Code			AV
Total Half Baths	0			Remodel Rating			
Total Xtra Fixtrs				Year Remodeled			
Total Rooms	0			Dep %			11
Bath Style				Functional ObsInc			0
Kitchen Style				External ObsInc			0
				Cost Trend Factor			
				Condition			
				% Complete			
				Overall % Cond			89
				Apprais Val			84,900
				Dep % Ovr			0
				Dep Ovr Comment			
				Misc Imp Ovr			0
				Misc Imp Ovr Comment			
				Cost to Cure Ovr			0
				Cost to Cure Ovr Comment			



TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: 36 Adams Point Road
c/o Elbert W. Kelley, Jr.
34 Hunters Run
Rye, NH 03873

REPRESENTATIVE: N/A

PROPERTY LOCATION: 36 Adams Point Road, Durham, NH 03824

PID: 20-9-3

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 20, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$343,000.00 (without Current Use)
\$322,634.00 (with Current Use)

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayers believe their assessment should reflect only the land because shortly after purchasing the property, they demolished all of the buildings.

ASSESSOR'S COMMENTS: The subject property is comprised of 11.27 acres with approximately 300' frontage on Adams Point Road and a 50' right-of-way to Crommet Creek. The property has a 45+/- degree distant view of Great Bay.

On 6/28/13, the owners purchased the property from U.S. Bank & Trust (at auction) for \$276,000. This transfer was not considered an "arm's length" transaction because it was a bank-owned property.

At the time of purchase, the property was comprised of an antique cape circa 1800, a detached barn and several detached sheds. The house and barn were in poor condition. On 10/10/2013, the owner obtained a demolition permit to demolish all the buildings.

As of 4/1/13 and at the time of purchase, the taxpayer had the right to rebuild the residential dwelling on the existing footprint of the entire structure per zoning ordinance 175-30.B.

RECOMMENDATION: I recommend their abatement request be **denied** because as of 4/1/13, the bundle of rights included the right to build or rebuild on the existing foundation.

ADDITIONAL COMMENTS: Removal of the buildings due to demolition reduced the assessment (without Current Use) from \$343,000 to \$270,100. Applying the median equalization ratio to the revised assessment reveals an estimated market value of \$275,900 as if 4/1/13.

Since the property is enrolled under the Current Use program and property taxes are based on the Current Use assessment, removing the buildings reduces the Current Use assessment from \$322,634 to \$249,679.

If you have any questions regarding this information, please don't hesitate to contact me.



36 Adams Point Road
View of House Before
Demolition



36 Adams Point Road
View of Great Bay

Property Location: 36 ADAMS POINT ROAD

MAP ID: 20/ 9/ 3/ 1

Bldg Name:

State Use: 1010

Vision ID: 1741

Account # 1687

Bldg #: 1 of 2

Sec #: 1 of 1

Card 1 of 2

Print Date: 07/14/2014 14:53

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>2303 DURHAM, NH</div> <div>VISION</div>												
36 ADAMS POINT LLC						Description	Code	Appraised Value	Assessed Value													
34 HUNTERS RUN						RESIDENTIAL	1010	67,600	67,600													
RYE, NH 03873						RES LAND	1010	247,600	247,600													
Additional Owners:						RESIDENTIAL	1010	5,300	5,300													
						CU LAND	6000	9,900	1,870													
						CU LAND	6300	12,600	264													
SUPPLEMENTAL DATA																						
Other ID: 1806 L/B		PRECINCT HEART FREEZE		Vision ID 1741																		
PHOTO GIS ID:		ASSOC PID#																				
RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)																
BK-VOL/PAGE		SALE DATE		q/u	v/i	SALE PRICE		V.C.	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value								
4142/ 915		06/28/2013		U	I	276,000		37	2013	1010	67,600	2012	1010	97,500								
4055/ 933		09/25/2012		U	I	485,266		51	2013	1010	247,600	2012	1010	319,900								
1827/0607		10/13/1995				295,000			2013	1010	5,300	2012	1010	17,900								
1327/0500		07/01/1987				11,200			2013	6000	1,870	2012	6106	641								
									2013	6300	264	2012	7000	1,870								
Total:									Total:		322,634	Total:		437,811								
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor														
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.														
Total:																						
ASSESSING NEIGHBORHOOD																						
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch														
0/A																						
NOTES																						
WDK IN POOR COND; ROOF COLLAPSED SOME-AREAS; EST HSE-FAIR TO POOR COND						YELLOW 96' BLA W/20-9-3																
GREAT VIEW, NO PAVE						VIEW=150,-10ACCESS,+50																
CLASS: DT; WALLS FALLEN IN EA;						50' ROW TO WATER; GREAT VIEW OF BAY;																
10.02AC CU OB4+5+6+BLDG						SALE TO ABBTR INC BLA; HOUSE UNSAFE-																
ATT DIRT BSMT LOGS IA						EST MEASUREMENTS 5/14 - HOUSE=NV;																
BUILDING PERMIT RECORD																						
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result								
13-722	10/10/2013	DE	Demolish	0		0		Demolish SFR	08/02/2013			RT	15	Field Review								
									05/14/2013			DG	00	Measur+Listed								
									05/31/2002			RD	01	Measur+1 Visit								
LAND LINE VALUATION SECTION																						
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	L. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value			
1	1010	Single Fam MDL-01	RC				43,560 SF	2.20	1.8000	4	1.0000	1.10	70	1.30	ROW TO WATER		1.00	5.66	246,500			
1	1010	Single Fam MDL-01	RC				0.25 AC	4,500.00	1.0000	0	1.0000	1.00		0.00			1.00	4,500.00	1,100			
Total Card Land Units:												1.25 AC	Parcel Total Land Area:				11.27 AC	Total Land Value:				247,600

Property Location: 36 ADAMS POINT ROAD

MAP ID: 20/ 9/ 3/ 1

Bldg Name:

State Use: 1010

Vision ID: 1741

Account #1687

Bldg #: 1 of 2

Sec #: 1 of 1

Card 1 of 2

Print Date: 07/14/2014 14:53

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	63		Antique				
Model	01		Residential				
Grade	03		Average				
Stories	1.5		1 1/2 Stories				
Occupancy	1			MIXED USE			
Exterior Wall 1	11		Clapboard	Code	Description		Percentage
Exterior Wall 2				1010	Single Fam MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	03		Plastered	COST/MARKET VALUATION			
Interior Wall 2				Adj. Base Rate:		94.24	
Interior Flr 1	09		Pine/Soft Wood			212,794	
Interior Flr 2				Net Other Adj:		9,000.00	
Heat Fuel	02		Oil	Replace Cost		221,794	
Heat Type	06		Steam	AYB		1800	
AC Type	01		None	EYB		1953	
Total Bedrooms	03		3 Bedrooms	Dep Code		PR	
Total Bthrms	2			Remodel Rating			
Total Half Baths	0			Year Remodeled			
Total Xtra Fixtrs				Dep %		60	
Total Rooms	0			Functional ObsInc		0	
Bath Style				External ObsInc		0	
Kitchen Style				Cost Trend Factor		1	
				Condition		AP	
				% Complete		10	
				Overall % Cond		30	
				Apprais Val		66,500	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			

Property Location: 36 ADAMS POINT ROAD

MAP ID: 20/ 9/ 3/ 1

Bldg Name:

State Use: 1010

Vision ID: 1741

Account # 1687

Bldg #: 2 of 2

Sec #: 1 of 1

Card 2 of 2

Print Date: 07/14/2014 14:53

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				<div>2303 DURHAM, NH</div> <div>VISION</div>									
36 ADAMS POINT LLC						Description	Code	Appraised Value	Assessed Value										
34 HUNTERS RUN						RESIDENTIAL	1010	67,600	67,600										
RYE, NH 03873 Additional Owners:						RES LAND	1010	247,600	247,600										
						RESIDENTIAL	1010	5,300	5,300										
						CU LAND	6000	9,900	1,870										
						CU LAND	6300	12,600	264										
SUPPLEMENTAL DATA																			
Other ID: 1806 L/B		PRECINCT HEART FREEZE		Vision ID 1741															
PHOTO GIS ID:		ASSOC PID#																	
RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)													
36 ADAMS POINT LLC		4142/ 915		06/28/2013		U I		276,000		37		Yr. Code Assessed Value Yr. Code Assessed Value							
U.S. BANK TRUST N.A.		4055/ 933		09/25/2012		U I		485,266		51		2013 1010 67,600 2012 1010 97,500 2011 1010 97,500							
BORNER, ALAN J		1827/0607		10/13/1995				295,000				2013 1010 247,600 2012 1010 319,900 2011 1010 319,900							
BORNER ALAN J &		1327/0500		07/01/1987				11,200				2013 1010 5,300 2012 1010 17,900 2011 1010 17,900							
												2013 6000 1,870 2012 6106 399 2011 6106 641							
												2013 6300 264 2012 7000 1,870 2011 7000 1,870							
												Total: 322,634 Total: 437,569 Total: 437,811							
EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor											
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.											
Total:																			
ASSESSING NEIGHBORHOOD																			
NBHD/ SUB		NBHD Name		Street Index Name		Tracing		Batch											
0/A																			
NOTES																			
PURCHASED ABUTTING LAND																			
BLA 95'-96'																			
APPRAISED VALUE SUMMARY																			
Appraised Bldg. Value (Card) 0																			
Appraised XF (B) Value (Bldg) 0																			
Appraised OB (L) Value (Bldg) 0																			
Appraised Land Value (Bldg) 0																			
Special Land Value 22,500																			
Total Appraised Parcel Value 343,000																			
Valuation Method: C																			
Adjustment: 0																			
Net Total Appraised Parcel Value 343,000																			
BUILDING PERMIT RECORD																			
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result					
									08/02/2013			RT	15	Field Review					
									05/14/2013			DG	00	Measur+Listed					
									05/31/2002			RD	01	Measur+1 Visit					
LAND LINE VALUATION SECTION																			
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	L Factor	S.A.	Acre Disc	C Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value
2	6000	FARM	RC				4.40 AC	4,500.00	1.0000	0	1.0000	0.50		0.00		CUFM :425	1.00	2,250.00	9,900
2	6300	OTHER - UNMG - GD	RC				5.62 AC	4,500.00	1.0000	0	1.0000	0.50		0.00		CUAO :47	1.00	2,250.00	12,600
Total Card Land Units: 10.02 AC												Parcel Total Land Area: 11.27 AC		Total Land Value: 22,500					

Property Location: 36 ADAMS POINT ROAD

MAP ID: 20/ 9/ 3/ 1

Bldg Name:

State Use: 1010

Vision ID: 1741

Account #1687

Bldg #: 2 of 2

Sec #: 1 of 1 Card 2 of 2

Print Date: 07/14/2014 14:53

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)								
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description					
Model	00		Vacant									
MIXED USE												
	Code		Description				Percentage					
	6000		FARM				100					
COST/MARKET VALUATION												
	Adj. Base Rate:		0.00									
			0									
	Net Other Adj:		0.00									
	Replace Cost		0									
	AYB											
	EYB		0									
	Dep Code											
	Remodel Rating											
	Year Remodeled											
	Dep %											
	Functional ObsInc											
	External ObsInc											
	Cost Trend Factor											
	Condition											
	% Complete											
	Overall % Cond											
	Apprais Val											
	Dep % Ovr		0									
	Dep Ovr Comment											
	Misc Imp Ovr		0									
	Misc Imp Ovr Comment											
	Cost to Cure Ovr		0									
	Cost to Cure Ovr Comment											
OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)												
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value
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								





*TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Kang Wu
Yuan Zhao
5 Surrey Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 5 Surrey Lane, Durham, NH 03824

PID: 22-27

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 28, 2014 (Filing deadline is 3/3/2014 due to holiday)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$419,600.00

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON(S) FOR APPEAL: The taxpayer's purchased their property 7/2/2013 for \$369,500 and believe their revised assessment of \$419,600 does not reflect market value as of 4/1/13.

ASSESSOR'S COMMENTS: During my inspection with the property owner on 7/15/14, it was noted that the clapboards below the first floor windows are rotted all around the house. The owners are in the process of replacing these clapboards. Also, several of the wooden storm windows are rotted and need to be replaced. There is also water damage to the ceiling above the kitchen sink due to a leaky pipe from the 2nd floor bathroom. The owners received \$5,000 cash back at the closing due to this deferred maintenance.

RECOMMENDATION: Based on the aforementioned information, I recommend the following adjustments be made to the assessment record card:

- 1) Adjust the sketch to the 11'x 14' section of the house to include a finished attic area.
- 2) Adjust the "Grade" of the house from "Average +20" to Average +10".
- 3) Apply functional depreciation of 10% for the deferred maintenance.

These adjustments reduce the assessment from \$419,600 to \$366,900. Applying the 2013 median equalization ratio of 97.9% to the revised assessment reveals an estimated market value of \$374,800 as of 4/1/13.

I recommend granting their abatement request for the assessed value difference of \$52,700. However, since they did not pay property taxes for a full tax year (only from 7/2/13 thru 3/31/14), I recommend prorating their abatement to the date of sale 7/2/13. This calculates to an abatement of \$891.31 ($\$52.7 \times \$30.41/365 \text{ days} \times 203 \text{ days}$) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

If you have any questions regarding this information, please don't hesitate to contact me.



5 Surrey Lane
Front View



5 Surrey Lane
Rear View



5 Surrey Lane
Replaced Clapboards



5 Surrey Lane
Wood Rot on Clapboards



5 Surrey Lane
Wood Rot on Windows



5 Surrey Lane
Wood Rot on Windows

Property Location: 5 SURREY LANE

MAP ID: 22/ 27/ / /

Bldg Name:

State Use: 1010

Vision ID: 1875

Account #5915

Bldg #: 1 of 1

Sec #: 1 of 1

Card 1 of 1

Print Date: 07/14/2014 15:03

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT				2303 DURHAM, NH VISION												
WU, KANG ZHAO, YUAN 5 SURREY LANE DURHAM, NH 03824 Additional Owners:		SUPPLEMENTAL DATA Other ID: 1942 L/B PRECINCT HEART FREEZE Vision ID 1875 ASSOC PID#				Description	Code	Appraised Value	Assessed Value													
						RESIDENTL	1010	292,900	292,900													
						RES LAND	1010	125,200	125,200													
						RESIDENTL	1010	1,500	1,500													
RECORD OF OWNERSHIP						BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)										
WU, KANG TONG, DAVID A SHEPARD, ANDREW W						4143/ 748 3235/ 113 1935/0274	07/02/2013 08/03/2005 06/27/1997	Q Q Q	I I I	369,533 450,000 249,000	Yr. Code 2013 1010 2013 1010 2013 1010	Assessed Value	Yr. Code	Assessed Value	Yr. Code	Assessed Value						
												292,900	2012 1010	335,300	2011 1010	335,300						
												125,200	2012 1010	114,500	2011 1010	114,500						
												1,500	2012 1010	3,600	2011 1010	3,600						
Total:												419,600	Total:	453,400	Total:	453,400						
EXEMPTIONS					OTHER ASSESSMENTS					This signature acknowledges a visit by a Data Collector or Assessor												
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.														
Total:																						
ASSESSING NEIGHBORHOOD												APPRAISED VALUE SUMMARY										
NBHD/ SUB	NBHD Name		Street Index Name		Tracing		Batch		Appraised Bldg. Value (Card)					289,700								
0/A									Appraised XF (B) Value (Bldg)					3,200								
									Appraised OB (L) Value (Bldg)					1,500								
									Appraised Land Value (Bldg)					125,200								
									Special Land Value					0								
									Total Appraised Parcel Value					419,600								
									Valuation Method:					C								
									Adjustment:					0								
									Net Total Appraised Parcel Value					419,600								
BUILDING PERMIT RECORD												VISIT/ CHANGE HISTORY										
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result								
									09/10/2002			DP	00	Measur+Listed								
									08/23/2002			DP	01	Measur+1Visit								
LAND LINE VALUATION SECTION																						
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	Unit Price	L. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj Fact	Adj. Unit Price	Land Value			
1	1010	Single Fam MDL-01	R				43,560 SF	2.20	1.0000	1	1.0000	1.00	70	1.30			1.00	2.86	124,600			
1	1010	Single Fam MDL-01	R				0.28 AC	4,500.00	1.0000	0	1.0000	0.50		0.00	STEEP		1.00	2,250.00	600			
Total Card Land Units:								1.28 AC	Parcel Total Land Area:								1.28 AC	Total Land Value:				125,200

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	03		Colonial				
Model	01		Residential				
Grade	05		Average +20				
Stories	2.5		2 1/2 Stories				
Occupancy	1			MIXED USE			
Exterior Wall 1	11		Clapboard	Code	Description		Percentage
Exterior Wall 2				1010	Single Fam MDL-01		100
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F GlS/Cmp				
Interior Wall 1	05		Drywall/Sheet	COST/MARKET VALUATION			
Interior Wall 2				Adj. Base Rate:		84.94	
Interior Flr 1	12		Hardwood			314,433	
Interior Flr 2	14		Carpet	Net Other Adj:		18,600.00	
Heat Fuel	02		Oil	Replace Cost		333,033	
Heat Type	05		Hot Water	AYB		1989	
AC Type	01		None	EYB		2000	
Total Bedrooms	04		4 Bedrooms	Dep Code		AV	
Total Bthrms	3			Remodel Rating			
Total Half Baths	1			Year Remodeled			
Total Xtra Fixtrs				Dep %		13	
Total Rooms	8		8 Rooms	Functional ObsInc		0	
Bath Style				External ObsInc		0	
Kitchen Style				Cost Trend Factor		1	
				Condition			
				% Complete			
				Overall % Cond		87	
				Apprais Val		289,700	
				Dep % Ovr		0	
				Dep Ovr Comment			
				Misc Imp Ovr		0	
				Misc Imp Ovr Comment			
				Cost to Cure Ovr		0	
				Cost to Cure Ovr Comment			