



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Chase Family Revocable Trust
271 Durham Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 271 Durham Point Road, Durham, NH 03824

PID: 227-6

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: February 28, 2025

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

ASSESSMENT APPEALED: \$1,201,500

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.**



Chase Family Revocable Trust, 271 Durham Point Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their assessment of \$1,201,500 for tax year 2024 due to a lack of adjustment for the ongoing construction.

ASSESSOR'S COMMENTS: This property received a previous abatement in taxes due to a 2023 abatement application and subsequent appeal to the Board of Tax and Land Appeals. The 2024 abatement application is an extension of the prior abatement, due to a lack of an adjustment being placed on the building for the ongoing construction during the 2024 tax year. An inspection of the property on 2/7/25, revealed that the property had recently finished its construction of a new kitchen, bathroom, and additional bedroom and that it was not complete for a date of value of April 1, 2024.

RECOMMENDATION: Based on the information presented, I recommend applying a 5% new construction adjustment to account for the interior renovations that were on-going as of the date of value. Additionally, the adjustments made to the land during the 2023 appeal remain in place. Therefore, I recommend, based on these factors, reducing the overall assessment from \$1,201,500 to \$1,138,800 and granting the abatement for the assessed value difference of \$62,700. This calculates to an abatement of **\$1,301.97** including interest (interest is calculated to a repayment date of June 27, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Chase Family Revocable Trust
PID 227-6
Address 271 Durham Point Road

WHAT WAS TAXED

Total Assessed Value	1,201,500	1,201,500
Exemption (solar,)	-	-
Value Tax Applied To:	1,201,500.00	1,201,500.00

Credit (veterans,)	-	-
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Tax Bill#:	114851	116320
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/2/2024	12/16/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210

Total Rate	10.240	20.330
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tax will be roughly	12,303.36	24,426.50
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Resulting in Taxes of:

Town	3,454.00	6,909.00
County	1,057.00	2,223.00
Local School	6,957.00	13,841.00
State School	835.00	1,454.00

Tax Calculated	12,303.00	24,427.00
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Less Credit & 1st Bill

is the Amount Billed:	12,303.00	12,124.00
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WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	1,201,500	1,138,800
Exemption (solar,)	-	-
Value Tax Applied To:	1,201,500.00	1,138,800.00

Credit (veterans,)	-	-
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Tax Bill#:	114851	116320
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/2/2024	12/16/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210

Total Rate	10.240	20.330
------------	--------	--------

tax will be roughly	12,303.36	23,151.80
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Resulting in Taxes of:

Town	3,454.00	6,548.00
County	1,057.00	2,107.00
Local School	6,957.00	13,119.00
State School	835.00	1,378.00

Tax Calculated	12,303.00	23,152.00
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Less Credit & 1st Bill

is the Amount Billed:	12,303.00	10,849.00
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WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,275.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	6/27/2025	6/27/2025
Number of Days of Interest =	360	193
Interest Payable	-	26.97
Less Previously Abated Amount of		

Total To Be Abated	-	1,301.97
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1,275.00 = To Be Abated

26.97 = Interest Owed

1,301.97



FEB 28 2025

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-12

Taxpayer Name: Chase

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): David & Mary Ann Chase

Mailing Address: 271 Durham Point Rd Durham

Telephone Number(s): (Work) 781 710 2530 (Home) 603 868 1761

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

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

Name(s): Susan Chase

Mailing Address: 271 Durham Point RD Durham

Telephone Number(s): (Work) 718 710 2530 (Home) 603 868 1761

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
227-6-0-0-0	271 Durham Point Rd	single family home	1.201,500

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

See section F for explanation

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 227-6 Appeal Year Market Value \$ ~~537,300~~* 1,168,800.

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

*Improvements cost only, to consider appropriate reduction of the ongoing construction:

electrical, plumbing, kitchen install, window replacements, garage insulation not complete,

painting, not complete, cooking venting system not complete

Easement still in place partial year

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 28 Feb 2025

David J. Chase
(Signature)

Mary Ann Chase
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;
and
3. a copy of this form was sent to the Party(ies) applying.

Date: 2.28.25

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Clark Properties LLC
28 Cedar Point Road
Durham, NH 03824

APPLICANT: FCL NH LLC
30 Bow Street
Cambridge, MA 02138

REPRESENTATIVE: John Tyler, 45 Mt. Auburn Street, Cambridge, MA

PROPERTY LOCATION: 74 Main Street, Durham, NH 03824

PID: 106-59

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: March 3, 2025

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

ASSESSMENT APPEALED: \$942,300

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.**



Clark Properties LLC, 74 Main Street

REASON FOR APPEAL: The applicant has applied for an abatement of their 2024 property taxes due to the property being owned by a non-profit and that they are unable to move forward on a Planning Board approved site plan because of a lawsuit against the Town of Durham.

ASSESSOR'S COMMENTS: According to the Town's records the property is still owned by Clark Properties LLC, no deed transfer to FCL NH LLC has occurred as of the date on this recommendation. Although this office is not questioning the non-profit status of the organization, further research on the New Hampshire Secretary of State's Business Department website shows that the organization is "Not in Good Standing". Additionally, the organization is absent from the New Hampshire Department of Justice's Registered Charities list.

While it is true that the property's approved site plan has been unable to move forward due to a lawsuit against the Town of Durham. A recent decision from the New Hampshire Supreme Court was settled in favor of the Town of Durham. Baring any civil litigation, this decision would allow the applicant to now move forward with the project.

While I believe the litigation put the applicant in a holding position, the property still had use as is and could have potentially been used during this period. However, upon a recent exterior inspection of the property it was noted that the condition of the building has somewhat deteriorated and is now in average condition. The 2024 assessed value reflects a building in good condition.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$942,300 to \$886,600 and granting the abatement for the assessed value difference of \$55,700. This calculates to an abatement of **\$1,131.00** not including interest. If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Clark Properties LLC
PID 106-59
Address 74 Main Street

WHAT WAS TAXED

Total Assessed Value	942,300	942,300
Exemption (solar,)	-	-
Value Tax Applied To:	942,300.00	942,300.00

Credit (veterans,) - -

Tax Bill#: 113576 117162
PropTax Issue 1st or 2nd 1 2
Due Date: 7/3/2024 12/16/2024
Paid Date: N/A N/A

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 9,649.15 19,156.96

Resulting in Taxes of:

Town	2,709.00	5,418.00
County	829.00	1,743.00
Local School	5,456.00	10,855.00
State School	655.00	1,140.00
Tax Calculated	9,649.00	19,156.00

Less Credit & 1st Bill
is the Amount Billed: 9,649.00 9,507.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	942,300	886,600
Exemption (solar,)	-	-
Value Tax Applied To:	942,300.00	886,600.00

Credit (veterans,) - -

Tax Bill#: 113576 117162
PropTax Issue 1st or 2nd 1 2
Due Date: 7/3/2024 12/16/2024
Paid Date: N/A N/A

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 9,649.15 18,024.58

Resulting in Taxes of:

Town	2,709.00	5,098.00
County	829.00	1,640.00
Local School	5,456.00	10,214.00
State School	655.00	1,073.00
Tax Calculated	9,649.00	18,025.00

Less Credit & 1st Bill
is the Amount Billed: 9,649.00 8,376.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,131.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	6/27/2025	6/27/2025
Number of Days of Interest =	-	-
Interest Payable	-	-
Less Previously Abated Amount of		
Total To Be Abated	-	1,131.00

1,131.00 = To Be Abated

- = Interest Owed

1,131.00

MAR - 3 2025

Planning, Zoning
and Assessing

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2025

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:Town File No.: 24-14Taxpayer Name: Clark Properties**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY****SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name(s): FCL NH LLC.Mailing Address: 30 Bow St. Cambridge, MA. 02138Telephone Nos.: (617)875-7365 (Email) info@FCLLeadership.org

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

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)Name(s): John TylerMailing Address: 45 Mt. Auburn St. Cambridge MA

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>1061159/00/0</u>	<u>74 MAIN ST</u>	<u>Yellow house</u>	<u>942,300</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:

- 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
- 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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

1. physical data – incorrect description or measurement of property;
2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance.

Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

- 1.) PROPERTY OWNED BY A NON-PROFIT
- 2.) THE OWNER IS UNABLE TO MOVE FORWARD ON THE PROJECT BASED ON A LAWSUIT AGAINST THE TOWN OF DURHAM

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID#

10615910010

Appeal Year Market Value \$

\$900,000

Town Parcel ID#

Appeal Year Market Value \$

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

✓ **SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis

and the facts stated are true to the best of my/our knowledge.

Date: 2.28.2025

(Signature)

(Print Name)

(Signature)

(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section II are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature) (Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Linda J Stoxen
Louis S Tisa
100 Mill Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 100 Mill Road, Durham, NH 03824

PID: 213-1

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: February 28, 2025

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

ASSESSMENT APPEALED: \$662,100

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.**



Linda J Stoxen & Louis S Tisa, 100 Mill Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their assessment of \$662,100 for tax year 2024 because they believe their property is disproportionately assessed when compared to neighboring properties. They also cite a few data inaccuracies due to an assessor never viewing the interior of the home.

ASSESSOR'S COMMENTS: After inspecting the home on 5/29/2025 with the property owners, it was noted that a few interior data points, namely the flooring type was incorrect. Additionally, there were some data inaccuracies in the measurements of the property.

When comparing the subject property's assessment to the comparable properties submitted with the abatement application, the most glaring difference is regarding the neighborhood code placed on the land. This property was a part of a subdivision off Mill Road which included several other lots along the same side of Mill Road. During the 2023 Revaluation, this lot was placed into a neighborhood code 70, while all the others were placed in a neighborhood code 60.

RECOMMENDATION: Based on the information presented, I recommend adjusting the neighborhood code to a 60 to fall in line with the other lots of this subdivision. Additionally, I recommend the small adjustments made to the measurements of the property and the flooring type, to correct the data inaccuracies. Therefore, I recommend, based on these factors, reducing the overall assessment from \$662,100 to \$622,500 and granting the abatement for the assessed value difference of \$39,600. This calculates to an abatement of **\$822.56** including interest (interest is calculated to a repayment date of June 27, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Linda J Stoxen & Louis S Tisa
PID 213-1
Address 100 Mill Road

WHAT WAS TAXED

Total Assessed Value	662,100	662,100
Exemption (solar,)	-	-
Value Tax Applied To:	662,100.00	662,100.00

Credit (veterans,)	-	-
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Tax Bill#:	114371	115841
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/24/2024	12/10/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330
tax will be roughly	6,779.90	13,460.49
Resulting in Taxes of:		
Town	1,904.00	3,807.00
County	583.00	1,225.00
Local School	3,834.00	7,627.00
State School	460.00	801.00
Tax Calculated	6,781.00	13,460.00
Less Credit & 1st Bill		
is the Amount Billed:	6,781.00	6,679.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	662,100	622,500
Exemption (solar,)	-	-
Value Tax Applied To:	662,100.00	622,500.00

Credit (veterans,)	-	-
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Tax Bill#:	114371	115841
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/24/2024	12/10/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330
tax will be roughly	6,779.90	12,655.43
Resulting in Taxes of:		
Town	1,904.00	3,579.00
County	583.00	1,152.00
Local School	3,834.00	7,171.00
State School	460.00	753.00
Tax Calculated	6,781.00	12,655.00
Less Credit & 1st Bill		
is the Amount Billed:	6,781.00	5,874.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	805.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	6/27/2025	6/27/2025
Number of Days of Interest =	368	199
Interest Payable	-	17.56
Less Previously Abated Amount of		
Total To Be Abated	-	822.56

805.00 = To Be Abated

17.56 = Interest Owed

822.56

RECEIVED
Town of Durham

FEB 28 2025

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-13

Taxpayer Name: Stoxen + Tisa

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Linda Stoxen and Louis Tisa

Mailing Address: 100 Mill Rd DURHAM NH 03824

Telephone Number(s): (Work) 603-833-0565 (Home) 603-416-3223

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

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

Name(s):

Mailing Address:

Telephone Number(s): (Work) (Home)

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
213-1-0-0-0	100 Mill Rd	1.24 acre single family Res B	\$662,100
	DURHAM NH 03824		

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
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None

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

Please see attached. The assessment contains a few inaccuracies, and the level of assessment is disproportionate to similar neighboring properties in the same development. In addition, no assessor has ever seen the interior of our home. We attempted to schedule with assessor / assessing company without success.

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 213/ / 1/0 0/0 Appeal Year Market Value \$ 600,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see attached. We believe we are over-assessed by at least \$50,000 as seen

by comparable properties in the same subdivision. This occurs both on the building

assessment level and the land assessment level. Cost to build (all in) was low \$400,000

in 2019. Builder estimates year 2023 would add \$200,00 to cost at most (C. Couture). "B"

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)

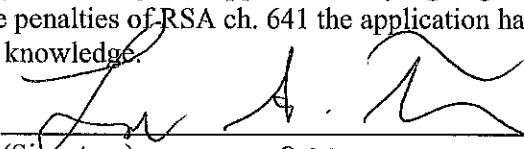
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
111/ / 24/0 0/0	130 Mill Rd	2023 Assessment	\$562,700	
111/ / 23/0 0/0	134 Mill Rd	2023 Assessment	\$606,600	
111/ / 30/0 0/0	110 Mill Rd	2023 Assessment	\$575,765	
111/ / 31/0 0/0	104 Mill Rd	2023 Assessment	\$512,900	

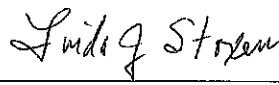
(\$600,000 assessment is significantly above average of comparables.)

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: February 27, 2025


(Signature) LOUIS S. TISA


(Signature) LINDA J. STOXEN

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;
and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____
(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Board of Assessors
Darcy Freer, Assessor
Town of Durham
8 Newmarket Road
Durham NH 03824

February 27, 2025

Re: Tax Abatement Request for Stoxen / Tisa 100 Mill Rd Property

Background:

Our house was constructed in 2018/2019. We had the intent to downsize and retire in Durham. We purposefully built a small, modest home in order to minimize the tax impact, and fit in the neighborhood.

In March 2019 our house was in the middle of being built. We did not receive an occupancy permit until much later (July). It was March that Jim Rice made an appointment and visited our building site to measure the foundation and get a feel for our assessment. He promised to return to give our assessment better attention when the construction was complete, but we were still on his list for a visit when Covid hit. There was no April 1, 2020 new construction inspection by Jim Rice as listed, this was during the height of the pandemic.

Fall of 2022 Municipal Resource Inc. stopped by and measured our foundation. We were not home and did not receive any contact from the company; the only way we knew they were here is that they showed up on our nature /game camera. In January 2023 they stopped by again without us being home and measured our foundation once more. Again there was no contact from the company as the only way we knew they were there was that they left footprints in the snow. (In fact, we had not seen the footprints in the dark when we arrived home, and subsequently seeing them the next morning – we made a police report, as it appeared someone had been skulking around the perimeter of our house. The police thought it was suspicious activity but did some digging and the town revealed it was somebody from MRI.... but why the second measurement??) Then finally in March 2023 we received a message from the company asking to schedule a visit. We called their office numerous times, but they never returned our call to discuss our information or schedule a visit.

No appraiser/ assessor has ever visited the interior of our finished house. So MRI made some guesses about our interior given the building specs that they had, and the knowledge that it was built recently.

Not surprisingly there were some inaccuracies in their original assessment and most were corrected:

- Corrected: Two bedrooms, not three
- Corrected: Two $\frac{3}{4}$ baths, no full baths
- Not corrected: Utility storage 30 sq ft is actually just a basement stairway – no different from a bulkhead
- Not corrected: Half story unfinished 690 sq ft is actually only 375 sq ft
(See attached for photos "C" and "D")

When the new assessments were issued we did a compare and contrast with friends and neighbors, many who have homes similar to ours (many much nicer) and our assessment was consistently higher by a significant amount. We did not understand how MRI could justify such a high assessment without actually fully viewing and appraising our home.

We did meet with MRI for a review hearing at the town hall and they made corrections and corresponding adjustments. They had no explanation of why our home had an elevated assessment of \$50,000 to \$100,000 compared to similar homes. They admitted that there were very few area sale comparisons to go by and most assessments were determined by a percentage increase based on the current market. We intended to submit this proposal last year but missed the submission date for an abatement in 2024.

The Garland Melanson conservation subdivision was approved in 2013, and homes have been gradually built since that time. Three of the homes are similar to ours in terms of square footage, location and construction dates and I have included those comparisons here. The homes at 130 and 134 Mill Rd have 3 bedrooms and 2.5 bathrooms, and the home at 110 Mill Rd has 4 bedrooms and 4.5 baths. All of these properties have more acreage. Our home has 2 bedrooms and 2 partial bathrooms (shower only). Please see attached "A"

Homes in Garland /Melanson subdivision on Mill Road, all recent construction:

A

100 Mill Rd Stoxen / Tisa



Subject property

1.24 acres
2030 sq ft
\$662,100
48% increase

130 Mill Rd



Comparables

+/-

1.8 acres
2,213 sq ft
\$562,700
33% increase

\$99,400 less

134 Mill Rd



2.64 acres
2,106 sq ft
\$606,600
34% increase

\$55,500 less

110 Mill Rd



16.46 acres
1928 sq ft
\$575,821

\$86,279 less

Homes in Garland /Melanson subdivision on Mill Road, all recent construction:

	Acreage	Sq Ft	Improvements	Lower by	Land	Lower by	Total	Lower by
100 Mill Rd	1.24	2030	453,400	0	208,700	0	662,100	0
130 Mill Rd	1.8	**2200	380,000	73,400	182,700	26,000	562,700	99,400
134 Mill Rd	2.64	2105	419,200	34,200	187,400	21,300	606,600	55,500
110 Mill Rd	16.46	1928	392,500	60,900	183,321	25,379	575,821	86,279
104 Mill Rd*	1.1				175,000			
118 Mill Rd	6.88				206,200			
126 Mill Rd	2.91				194,900			

* next door but not in subdivision

**includes finished basement sq ft

Notes on Subdivision:

- Residence B zoning
- All reside on Mill Rd without sidewalks / without appreciable, safe road shoulder
- All reside on Mill Rd, a high traffic feeder street, with 35 mph speed limit
- None have access to city services of water and sewer
- All have access to adjacent conservation lands
- All have wetland impacts

Questions regarding subject property 100 Mill Rd:

Why is land valuation appreciably higher when acreage is lower, often significantly?

Why is square footage of improvements valued so much higher than comparable homes?

Why does overall evaluation result in a much higher percentage increase than comps?

Cindi Couture email, following page, describes an evaluation of our property in June 2023 as being in the low \$600,000s.

Cindi also asked our builder about 2023 costs (versus 2018-2019 costs). We were able to purchase land and build our house on the property for just over \$400,000. Builder estimates that in 2023 it would cost an additional \$200,000 given land prices and labor / material cost increases. Again this would put us in the low \$600,000s for 2023.

Our August 2018 building permit (18-309 issued September 26) had a construction value estimated at \$245,000. Our cost ended up being somewhat higher, but not due to building costs. The site-work costs were higher than expected due to the large amount of below-surface rock formations. Hydraulic jackhammer work, rock excavation, and need for fill came at considerable cost.

Still our actual costs including land purchase were a significant amount below our initial evaluation of \$446,000.

MRI appraisals resulted in comparable properties in our subdivision with a 33% increase over previous evaluation. Our increase was 48%. MRI had no explanation for this, and without explanation, that type of inconsistent increase seems very random, and to us seems somewhat punitive (at least to our bank account). Just "guessing" in a matter like this is not fair to citizens.

\$446,000 at 48 % increase resulted in current assessment of \$662,100

\$446,000 at 33% increase would result in a more in line assessment of \$593,180

We would like to see a correction, as future increases over time on this elevated assessment will raise our taxes exponentially at each new assessment, especially if the assessment company operates on the principle of an expected base percent increase and does not make a true effort to fully appraise a property.

We appreciate your consideration.

STOXEN / TISA
100 MILL RD

B

Cindi Couture

To: l7nl7@aol.com

Mon, June 26, 2023 at 11:01 AM

Hi Linda – Always glad to help out. The real estate market on the Seacoast remains pretty crazy. I would recommend putting your house on the market for \$630k, with a target closing price in the low \$600,000s (but possibly hoping for higher?). Your home is modest in size and finishes, similar to most homes in the neighborhood. There are not really any comps in your neighborhood, most sales are located in retirement condo community.

There are some issues with your house that would affect buyers:

- You turned the the 3 bedroom architectural plans into a 2 bedroom design. A two bedroom house has little appeal for families. The renovation to return a third bedroom from current design space would need significant construction to enclose walls, add door, and put in a closet.
- You downsized and designed closet space for your specific needs. The living space of this home has a lack of closets, and the closets are small by today's standards. Most young professionals or families would want more closet space. There is good storage in the basement however.
- Your house does not have a full bath, both bathrooms are $\frac{3}{4}$ baths. Your guest bath has no room for conversion. Your primary bath could undergo a conversion at significant redesign and cost. Most families would desire a full bath.

I checked with Claude and he said your house would possibly cost an additional \$200k to build today, mostly due to increase cost of land lots, building materials, and wages.

Hope this is useful ! Cindi

On Wed, June 21, 2023 at 7:50 AM <l7nl7@aol.com> wrote:

Hi Cindi – I have a meeting with Assessment Company next week (Wed) and would like to get your professional opinion on our market value at 100 Mill Rd. No one knows our property better than you do. If we were to put our property up for sale, what would be the recommendation for a sale price? What are any features / limitations on our house that would influence that price? What would it cost to build this house today, 4 years later?
Thanks. L.

Cindi Couture

REALTOR® / Broker, licensed in NH & ME
Great Island Realty
353 Central Ave
Dover, NH 03820

Office # 603-742-1522

The content expressed in this email may not be deemed an offer, counteroffer, acceptance nor shall create a binding contract in the absence of a fully executed written contract.

Please view the NH Brokerage Relationship Disclosure Form to familiarize yourself with your buyer options. Please note, this is not a contract. It is a Disclosure only that I am required to present to you at the time of our first business meeting, prior to any discussion of confidential information.

[Click here to view the NH Brokerage Disclosure form](#)

If you are currently under exclusive agency contract with a real estate broker, please disregard this message. It is not my intention to solicit clients of other real estate brokers.



Stoxen Tisa
100 Mill Road

Photo C

Half Story: Useable space above garage approx 15' by 25' = 375 sq ft. Full ceiling runs ~8 ft by 25 ft

Utility Storage (30 sq ft) is actually stairway entrance to basement



Identified as storage, but only a stairwell – no different than a bulkhead.

Redesign of 3rd bedroom into sitting room / office

Small room - open with no door, no closet

Stoxen / Tisa
100 Mill Rd

Photo D



TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024/25

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Slipknot Properties LLC
26 Newmarket Road
Durham, NH 03824

REPRESENTATIVE: Property Tax Advisors, Inc.
60 Pointe Place, Suite 5
Dover, NH 03820

PROPERTY LOCATION: 15 Newmarket Road, Durham, NH 03824

PID: 108-69

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: March 4th, 2025 (Postmarked March 3rd, 2025;
2024 Filing Deadline = March 3rd, 2025)

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

ASSESSMENT APPEALED: \$3,045,500

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.**



Slipknot Properties LLC, 15 Newmarket Road

REASON FOR APPEAL: The taxpayer, through their representative, has applied for an abatement of their assessment of \$3,045,500 for tax year 2024 because the property is currently listed for sale, but has had no offers. Additionally, the property is encumbered by an easement to the Town of Durham. The easement encompasses 10 parking spaces.

ASSESSOR'S COMMENTS: After reaching out to the property's representative, no supporting documentation, other than the stated sales price, has been provided with the application.

I had met with the property owner prior to the abatement application submission. The property owner was concerned about the easement to the Town, and the perceived inequity between their property and the neighboring property at 17 Newmarket Road. During this discussion, it was noted to most recently a value was assigned to the "vendor", aka food truck, parking spaces due to the infrastructure that was necessary for operations.

When comparing the subject property's assessment to the comparable property at 17 Newmarket Road, the most glaring difference is regarding the site index applied during the 2023 Revaluation.

RECOMMENDATION: Notwithstanding the lack of information presented, I recommend adjusting the site index to an H to fall in line with the neighboring parcel. Additionally, I recommend an adjustment of 5% made to the land for the Town held easement. Further, I recommend a reduction in the value assigned to the vendor parking, to fall more in line with the estimated cost of the infrastructure. Therefore, I recommend, based on these factors, reducing the overall assessment from \$3,045,500 to \$2,588,500 and granting the abatement for the assessed value difference of \$457,000. This calculates to an abatement of **\$9,486.49** including interest (interest is calculated to a repayment date of June 27, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Slipknot Properties LLC
PID 108-69
Address 15 Newmarket Road

WHAT WAS TAXED

Total Assessed Value	2,555,500	3,045,500
Exemption (solar,)	-	-
Value Tax Applied To:	2,555,500.00	3,045,500.00

Credit (veterans,)	-	-
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Tax Bill#:	113349	116936
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/28/2024	12/16/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	26,168.32	61,915.02
---------------------	-----------	-----------

Resulting in Taxes of:

Town	7,347.00	17,512.00
County	2,249.00	5,634.00
Local School	14,796.00	35,084.00
State School	1,776.00	3,685.00
Tax Calculated	26,168.00	61,915.00

Less Credit & 1st Bill		
is the Amount Billed:	26,168.00	35,747.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	2,555,500	2,588,500
Exemption (solar,)	-	-
Value Tax Applied To:	2,555,500.00	2,588,500.00

Credit (veterans,)	-	-
--------------------	---	---

Tax Bill#:	113349	116936
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/28/2024	12/16/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	26,168.32	52,624.21
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Resulting in Taxes of:

Town	7,347.00	14,884.00
County	2,249.00	4,789.00
Local School	14,796.00	29,820.00
State School	1,776.00	3,132.00
Tax Calculated	26,168.00	52,625.00

Less Credit & 1st Bill		
is the Amount Billed:	26,168.00	26,457.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	9,290.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	6/27/2025	6/27/2025
Number of Days of Interest =	364	193
Interest Payable	-	196.49
Less Previously Abated Amount of		
Total To Be Abated	-	9,486.49

9,290.00 = To Be Abated

196.49 = Interest Owed

9,486.49

PROPERTY TAX ADVISORS INCORPORATED

RECEIVED
Town of Durham

February 27, 2025

Town of Durham
Assessing Officials
8 Newmarket Road
Durham, NH 03824

MAR - 4 2025
Planning, Zoning
and Assessing

Re: Abatement Applications – For Properties Referenced Below:

Dear Assessing Officials:

Enclosed please find the signed 2024 Abatement Application documents for the property referenced below, which is assessed as follows:

Property Names & Locations:	
Durham, NH	
Name:	Property Location:
Slipknot Properties LLC	15 Newmarket Rd.

Slipknot Properties LLC – 15 Newmarket Rd. - Subject property is listed for sale for \$3.1 million with no offers. The subject property is subject to an easement for the town of Durham to occupy 10 parking spaces.

If you need any additional information or documentation, please do not hesitate to contact our office.

Sincerely,



Christopher Snow
President / Agent

CS/car
Enclosures - Mailed: Certified/RR

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-18

Taxpayer Name: Slipknot Prop.

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED: 2024

MUNICIPALITY: DURHAM

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

Name(s): SLIPKNOT PROPERTIES LLC
Mailing Address: c/o Property Tax Advisors, Inc. – 60 Pointe Place – Suite 5 – Dover, NH 03820
Telephone Nos: (Home) (Cell) (Work) (Email)

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

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

Name: Property Tax Advisors, Inc.
Mailing Address: 60 Pointe Place – Suite 5, Dover, NH 03820
Telephone Nos: (Home) (Cell) (Work) 603.742.4400 (Email) csnow@nhpta.com

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
108-69	15 NEWMARKET RD.-DURHAM	COMMERCIAL	\$2,555,500

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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

1. physical data - incorrect description or measurement of property;
2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

Please refer to attached documentation.

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID # 108-69 Appeal Year Market Value \$ 2,600,000
Town Parcel ID # _____ \$ _____
Town Parcel ID # _____ \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Sale Price/Date of Sale</u>	<u>Rents</u>	<u>Assessment</u>
Please refer to attached documentation.				

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA TAX 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 7-27-2025 Karen B. Letourneau
(Signature)

KAREN B. LETOURNEAU, MEMBER, SUPKNOT PROPERTIES LLC
(Print Name) (Title)

(Signature)

(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section G are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;
and
3. a copy of this form was sent to the Party(ies) applying.

Date:

3-3-25

CLG
Property Tax Advisors, Inc.,

(Authorized Representative Signature)

Christopher Snow

(Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16 II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . ."

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED

Remarks:

Date: _____

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

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FAQs >

Tracking Number:

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70190700000002178677

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Add to Informed Delivery (<https://informedelivery.usps.com/>)

Latest Update

Your item was delivered to the front desk, reception area, or mail room at 9:41 am on March 4, 2025 in DURHAM, NH 03824.

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USPS Tracking Plus®

Feedback

Delivered

Delivered, Front Desk/Reception/Mail Room

DURHAM, NH 03824

March 4, 2025, 9:41 am

Out for Delivery

DURHAM, NH 03824

March 4, 2025, 8:30 am

Arrived at USPS Facility

MANCHESTER, NH 03103

March 3, 2025, 8:28 pm

USPS in possession of item

DOVER, NH 03820

March 3, 2025, 5:07 pm

Hide Tracking History

What Do USPS Tracking Statuses Mean? (<https://faq.usps.com/s/article/Where-is-my-package>)



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Jeffrey D Berlin
C/O Berlin Properties NE
277 Main Street Office
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 81 Piscataqua Road, Durham, NH 03824

PID: 209-46

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: February 21st, 2025

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

ASSESSMENT APPEALED: \$427,700

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.**



Jeffrey D Berlin, 81 Piscataqua Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their assessment of \$427,700 for tax year 2024 due to a lack of an adjustment made for the ongoing construction.

ASSESSOR'S COMMENTS: This property received a previous abatement in taxes due to a 2023 abatement application and subsequent appeal to the New Hampshire Superior Court. The previous abatement took into consideration the condition of the property as of an April 1, 2023, date. After the April 1, 2023 date of value, the subject property has undergone significant renovations, including new siding, windows, trim, major foundation repairs, and a complete gut and remodel of the interior. However, for the April 1, 2024, date of value that concerns this abatement application, the house was still under repair. According to the homeowner and the building department records, the exterior of the property was mostly completed for April 1, 2024, while the interior was majorly under construction.

RECOMMENDATION: Based on the information presented, I recommend, after correcting the condition to Very Good for the new construction, applying a 42% new construction adjustment based on the Towns defined Construction Progress Report, this accounts for the renovations that were on-going as of the date of value. Therefore, I recommend, based on these factors, reducing the overall assessment from \$427,700 to \$307,000 and granting the abatement for the assessed value difference of \$120,700. This calculates to an abatement of **\$2,507.25** including interest (interest is calculated to a repayment date of June 27, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Jeffrey D Berlin
PID 209-46
Address 81 Piscataqua Road

WHAT WAS TAXED

Total Assessed Value	392,900	427,700
Exemption (solar,)	-	-
Value Tax Applied To:	392,900.00	427,700.00

Credit (veterans,)	-	-
--------------------	---	---

Tax Bill#:	114327	115792
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/27/2024	12/11/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330
tax will be roughly	4,023.30	8,695.14
Resulting in Taxes of:		
Town	1,130.00	2,459.00
County	346.00	791.00
Local School	2,275.00	4,927.00
State School	273.00	518.00
Tax Calculated	4,024.00	8,695.00
Less Credit & 1st Bill		
is the Amount Billed:	4,024.00	4,671.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	392,900	307,000
Exemption (solar,)	-	-
Value Tax Applied To:	392,900.00	307,000.00

Credit (veterans,)	-	-
--------------------	---	---

Tax Bill#:	114327	115792
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/27/2024	12/11/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330
tax will be roughly	4,023.30	6,241.31
Resulting in Taxes of:		
Town	1,130.00	1,765.00
County	346.00	568.00
Local School	2,275.00	3,537.00
State School	273.00	371.00
Tax Calculated	4,024.00	6,241.00
Less Credit & 1st Bill		
is the Amount Billed:	4,024.00	2,217.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	2,454.00	2,454.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/27/2025	6/27/2025	
Number of Days of Interest =	365	198	
Interest Payable	-	53.25	53.25 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	2,507.25	2,507.25

FEB 21 2025

Planning, Zoning
and Assessing

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

Tracey, Had to run!! I Emailed a copy to
Darcy as well!
- thanks!! Jeff Berlin

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-8

Taxpayer Name: Berlin

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Jeffrey Berlin

Mailing Address: 357 Rt 108 Apt C madbury NH 03823

Telephone Nos.: (Home) 603 953 4014 (Cell) _____ (Work) _____ (Email) _____

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

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

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>1161</u>	<u>81 Piscataqua Rd</u>	<u>Duplex</u>	<u>427,700</u>

209-46

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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

2. 1. physical data – incorrect description or measurement of property;
2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

House was not livable on 4/1/24 - House was
under repair. About 50% completed @ 4/1/24

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# _____ Appeal Year Market Value \$ 275,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

House was not liveable

SECTION G. Sales, Rental and/or Assessment Comparisons

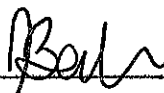
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/21/25


(Signature)

Jeffrey D. Berlin
(Print Name)

(Signature)

(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;
and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature) (Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Janice M Griffin Living Trust
James L Griffin, Trustee
24 Fellows Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 24 Fellows Lane, Durham, NH 03824

PID: 102-88-0-5-10

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: N/A

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

ASSESSMENT APPEALED: N/A

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.**



Janice M Griffin Living Trust, 24 Fellows Lane

REASON FOR APPEAL: The taxpayer notified this office, after receiving their first issue tax year 2025 property tax bill, that their Veterans' Tax Credit was omitted from their bill. Additionally, the Veterans' Tax Credit was omitted from their tax year 2024 property tax bill(s).

ASSESSOR'S COMMENTS: Due to an unknown clerical error, it was found that the Veterans' Tax Credit was mistakenly omitted from the taxpayer's tax year 2024 and 2025 tax bills. The taxpayer agreed to resolve the 2025 tax bill by applying the Credit to the final tax bill of the year.

RECOMMENDATION: Based on the information presented, I recommend correcting the tax year 2024 property tax bill by granting the abatement for the value of the Veterans' Tax Credit, \$500. This calculates to an abatement of **\$510.85** including interest (interest is calculated to a repayment date of June 27, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Janice M Griffin Living Trust
PID 102-88-0-5-10
Address 24 Fellows Lane

WHAT WAS TAXED

Total Assessed Value	671,700	671,700
Exemption (solar,)	-	-
Value Tax Applied To:	671,700.00	671,700.00

Credit (veterans,)	-	-
--------------------	---	---

Tax Bill#:	113917	117609
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/10/2024	12/11/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	6,878.21	13,655.66
---------------------	----------	-----------

Resulting in Taxes of:

Town	1,931.00	3,862.00
County	591.00	1,243.00
Local School	3,889.00	7,738.00
State School	467.00	813.00
Tax Calculated	6,878.00	13,656.00

Less Credit & 1st Bill		
is the Amount Billed:	6,878.00	6,778.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	671,700	671,700
Exemption (solar,)	-	-
Value Tax Applied To:	671,700.00	671,700.00

Credit (veterans,)	-	500.00
--------------------	---	--------

Tax Bill#:	113917	117609
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/10/2024	12/11/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	6,878.21	13,655.66
---------------------	----------	-----------

Resulting in Taxes of:

Town	1,931.00	3,862.00
County	591.00	1,243.00
Local School	3,889.00	7,738.00
State School	467.00	813.00
Tax Calculated	6,878.00	13,656.00

Less Credit & 1st Bill		
is the Amount Billed:	6,878.00	6,278.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	500.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	6/27/2025	6/27/2025
Number of Days of Interest =	352	198
Interest Payable	-	10.85
Less Previously Abated Amount of		
Total To Be Abated	-	510.85

500.00 = To Be Abated

10.85 = Interest Owed

510.85



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Shloke Hospitality LLC
C/O Pam Patel
2 Main Street
Durham, NH 03824

REPRESENTATIVE: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: 2 Main Street, Durham, NH 03824

PID: 108-37-0-3-3

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: March 3, 2025 (2025 Filing Deadline = March 3, 2025)

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

ASSESSMENT APPEALED: \$6,747,700

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.



Shloke Hospitality LLC, 2 Main Street

REASON FOR APPEAL: The taxpayer, through their representative, has applied for an abatement of their assessment of \$6,747,700 for tax year 2024 because based on their income and expense statement, they believe the property is over assessed.

ASSESSOR'S COMMENTS: Briefly, the subject property is a condominium hotel building constructed in 2005. The property consists of 68 rooms.

RECOMMENDATION: Based on the information presented with the abatement application, I recommend their abatement request be denied. The documentation does not provide enough support or documentation to prove that the property is disproportionate.



CERTIFIED MAIL: 9589 0710 5270 1545 3646 85

February 28, 2025

Town of Durham
Assessing Department
8 Newmarket Road
Durham, NH 03824-2898

Re: Application for Tax Abatement 2024

Dear Board Members:

Enclosed, please find the 2024 property tax abatement application(s) for the property(ies) listed below:

Owner	Map/Lot	Address	Assessment
Shloke Hospitality LLC	108-37-3-3	2 Main Street	\$6,747,700

Once you have had an opportunity to review the application, should you have any questions or require further information please feel free to contact the Tax Consultant listed on page four at (603) 314-0135.

I have enclosed two copies of this letter. Please stamp one copy "received" for our records and return this in the envelope provided.

Sincerely,

Patrick F Bigg
President
Commercial Property Tax Management, LLC

PFB/kca

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-15

Taxpayer Name: Shloke Hospitality

Tax Year Appealed

2024

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Shloke Hospitality LLC

Mailing Address: 83 Hartwell Ave, Ste 100, Lexington, MA 02421

Telephone Nos.: (Home) N/A (Cell) (Work) 781.863.8500 x0 (Email)

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) (Cell) (Work) 603.314.0135 (Email)

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
108-37-3-3	2 Main Street, Durham	Hospitality	\$6,747,700

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 108-37-3-3 Appeal Year Market Value \$5,810,000

Town Parcel ID# _____ Appeal Year Market Value _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/28/2025


(Signature)

Ashok Patel member
(Print Name) (Title)

(Signature)


(Print Name) (Title)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying

Date: 2/1/2025


(Representative's Signature)

Robert Lisk
(Print Name)

Commercial Property Tax Management LLC

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

INCOME APPROACH Holiday Inn Express Durham 2 Main Street, Durham, NH Parcel No. 04-50-U3 STABILIZED YEAR PROFORMA (TY 2024)
--

	XXXX	XXXX	Actual	Stabilized
Occupancy Rate	0.00%	0.00%	63.00%	64.0%
Average Daily Rate			<u>\$139.47</u>	\$139.00
Revenue per Available Room			\$87.86	\$88.96
No. of Rooms	67	67	67	67
Available Rooms	24,455	24,455	24,455	24,455
Occupied/Sold Rooms			15,406	15,651

	Calendar Year XXXX	Calendar Year XXXX	Calendar Year Actual	Annual Amount	Ratio	Annual Per Rm	Daily / Occupied Rm
REVENUES							
Rooms			\$2,200,323	\$2,175,500	98.7%	\$32,470	\$139.00
Shop			7,521	7,000	0.3%	\$104	0.45
Food & Beverage			0	0	0.0%	\$0	0.00
Rental Income			0	0			
Other Operated Departments			17,252	21,800	1.0%	\$325	1.39
Total Revenues	\$0	\$0	\$2,225,096	\$2,204,300	100.0%	\$32,900	\$140.84
LESS DEPARTMENTAL EXPENSES							
Rooms			\$578,664	\$594,700	27.3%	\$8,876	\$38.00
Food & Beverage			4,690	4,400		66	0.28
Shop			3,087	3,100	0.1%	46	0.20
Other Operated Departments			25,023	\$25,000	1.1%	373	1.60
Total Departmental Expenses	\$0	\$0	\$611,464	\$627,200	28.5%	\$9,361	\$40.08
Total Departmental Income	\$0	\$0	\$1,613,632	\$1,577,100	71.5%	\$23,539	\$100.76
UNDISTRIBUTED OPERATING AND FIXED EXPENSES							
Administrative & General			\$206,716	\$201,000	9.1%	\$3,000	\$12.84
Franchise Fee			262,285	242,473	11.0%	3,619	15.49
Marketing			48,181	53,600	2.4%	800	3.42
Property Operations & Maintenance			74,307	73,700	3.3%	1,100	4.71
Energy/Utilities			<u>88,343</u>	<u>87,100</u>	<u>4.0%</u>	<u>1,300</u>	<u>5.57</u>
Total Undistributed Expenses	\$0	\$0	\$679,832	\$657,873	29.8%	\$9,819	\$42.03
Income Before Fixed Costs	\$0	\$0	\$933,800	\$919,227	41.7%	\$13,720	\$58.73
FIXED EXPENSES							
Property Taxes			\$0	\$0	0.0%	\$0	\$0.00
Reserves for Replacement			0	88,200	4.0%	1,316	5.64
Management Fees			44,030	66,100	3.0%	987	4.22
Lease/Rent Expense			0	0			
Other			64,342	66,100	3.0%	987	4.22
Insurance			40,871	<u>43,550</u>	<u>2.0%</u>	<u>650</u>	<u>2.78</u>
Total Fixed Expenses	\$0	\$0	\$149,243	\$263,950	12.0%	\$3,940	\$16.86
NET OPERATING INCOME	\$0	\$0	\$784,557	\$655,277	29.7%	\$9,780	\$41.86

DIRECT CAPITALIZATION

	Value Per Room										
Representative Year NOI	\$655,277	\$9,780									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>Overall Rate</th><th>Effective Tax Rate</th><th>Capitalization Rate</th></tr> <tr> <td>8.75%</td><td>(+)</td><td>1.92% (-)</td></tr> <tr> <td colspan="2"></td><td>10.67%</td></tr> </table>			Overall Rate	Effective Tax Rate	Capitalization Rate	8.75%	(+)	1.92% (-)			10.67%
Overall Rate	Effective Tax Rate	Capitalization Rate									
8.75%	(+)	1.92% (-)									
		10.67%									
Divided by a Loaded Capitalization Rate of	\$6,144,132	\$91,703									
Less: Contributory Value of Personality	<u>\$335,000</u>	<u>\$5,000</u>									
Indicated Market Value Of Subject	\$5,809,132	\$86,703									
	ROUNDED	\$86,716									
	Tax Year 2024 Assessed Value	<u>\$6,747,700</u>									
	Equalized Value @ 94.2%	<u>\$7,193,710</u>									
		\$107,369									

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Shloke Hospitality LLC

AGENT FIRM: **Commercial Property Tax Management, LLC**
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: **Commercial Property Tax Management, LLC & Consultants**

PROPERTY/PARCEL(S): 2 Main Street
PARCEL ID: 108-37-3-3

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]


☒ The specific parcels and/or assessments referenced above.

☐ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Shloke Hospitality LLC

DATED: January 2, 2025

By: 
Name: Ashok Patel
Title: MEMBER



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Fairpoint
NO NE Telephone Operations LLC
770 Elm Street
Manchester, NH 03101

REPRESENTATIVE: Commercial Property Tax Management LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: McDaniel Dr, Durham, NH 03824

PID: 106-1-0-COM-B

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: March 3, 2025 (2025 Filing Deadline = March 3, 2025)

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

ASSESSMENT APPEALED: \$1,507,200

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 FOR APPEAL: The taxpayer, through their representative Commercial Property Tax Management LLC, has applied for an abatement of their 2024 property taxes, because they believe that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes.

Additionally, they believe that the assessment is disproportional in that the taxpayer's property is over-assessed as confirmed by the Supreme Court's recent approval of the taxpayer's assessment methodology. They note that the assessment is in excess of what the Department of Revenue Administration determined to be the replacement cost new of telephone poles and conduit, less depreciation according to RSA 72:8-c.

The taxpayer's representative provides an opinion of value for the poles, conduit, and right-of-way values but does not have any documentation to support the values.

ASSESSORS COMMENTS: The taxpayer, through their representative Commercial Property Tax Management LLC, appealed their 2023 assessment to New Hampshire Superior Court. This case is still awaiting trial.

RECOMMENDATION: Based upon the aforementioned information and pending litigation for the 2023 abatement/appeal, our utility appraiser, Sansoucy Associates, and I recommend the Council to take **"no action"** at this time which will constitute a statutory denial per RSA 76:16 II.



May 30, 2025

Sent via electronic email: Darcy Freer [dfreer@ci.durham.nh.us]

Board of Selectmen
Town of Durham
8 Newmarket Road
Durham, NH 03824

RE: 2024 NNETO Abatement Application

Dear Selectboard:

We have received and reviewed the tax year 2024 abatement requested for Northern New England Telephone LLC.

Due to insufficient information supporting the taxpayer's opinion of market value, we recommend the town deny this abatement.

Should either company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues when and if they arise.

If you have any questions, please do not hesitate to contact me.

Very truly yours,
SANSOUCY ASSOCIATES

A handwritten signature in blue ink that reads 'George E. Sansoucy'. The signature is fluid and cursive, with a prominent 'G' and 'S'.

George E. Sansoucy, P.E.
NHCG-774

GES/mk

Sansoucy Associates
148 Main Street, Lancaster, NH 03584 Tel: 603.788.4000 gsansoucy@sansoucy.com
101 Gulliver Street, Fountain Inn, SC 29644 Tel: 864.408.7988
Remittance Address 86 Reed Road, Lancaster, NH 03584



RECEIVED
Town of Durham

MAR - 3 2025

Planning, Zoning
and Assessing

DURHAM

CERTIFIED MAIL NO.: 9589 0710 5270 1847 3452 38

February 24, 2025

Re: Northern New England Telephone Operations LLC Applications for Tax Abatement Tax Year 2024

Dear Board Members:

Enclosed, please find the 2024 property tax abatement application(s) for the property(ies) listed below.

Map/Lot	Address	Assessment
106-1-0COM-B	McDaniel Drive	\$1,507,200

I have enclosed two copies of this letter. Please stamp one copy "received" for our records and return it in the self-addressed stamped envelope.

Once you have had an opportunity to review the application, please feel free to contact me so that we may meet to discuss further. Should you have any questions or require further information, please call me at (603) 518-3516.

Sincerely,

Tim St. Onge
Sr Tax Manager
Commercial Property Tax Management, LLC



cptax.com

Commercial Property Tax Management, LLC
788 Elm St, Manchester, NH 03101
tel. 603.314.0135 fax. 603.314.0138

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-10

Taxpayer Name: NNE Telephone

Tax Year Appealed 2024

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Northern New England Telephone Operations LLC

Mailing Address: 2116 South 17th Street, Mattoon, IL 61938

Telephone Nos.: (Home) N/A (Cell) (Work) 217.258.9524 (Email)

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) (Cell) (Work) 603.314.0135 (Email)

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

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-1-0COM-B	McDaniel Drive, Durham	Telecom	\$1,507,200

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-1-0BLDG-1	McDaniel Drive	Telecom	\$1,685,700
106-1-0LND-LSE	McDaniel Drive	Telecom	\$482,500
111-22-0COM-A	Worthen Road	Telecom	\$7,400
218-77-0COM-A	Durham Point Road	Telecom	\$26,300

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:

1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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

1. physical data -- incorrect description or measurement of property;
2. market data -- the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment -- the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)


See attached

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: February 27, 2025



(Representative's Signature)

Timothy St Onge Commercial Property Tax Management, LLC

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

SECTION E AND F:

To the extent, the municipality has intentionally discriminated against the taxpayer through selective taxation of the taxpayer and/or the taxpayer's property, the municipality has violated the State and Federal Equal Protection Clauses. *Verizon New England Inc. v. City of Rochester*, 156 N.H. 624 (2007) The municipality's tax assessment for the use of the public right of way and/or poles/conduit is also ultra vires to the extent that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes, including but not limited to RSA 72:23, I, RSA 231:161 et seq., RSA 76:14, RSA 72:8-a, RSA 72:8-c, DRA-promulgated values, and/or the New Hampshire Superior and/or Supreme Court's rulings in *Northern New England Telephone Operations LLC v. Acworth et al*, Docket No. 220-2012-CV-100 (Merrimack. Super. December 14, 2015) and *Northern New England Telephone Operations LLC v. Acworth et al*, Supreme Court Docket No. 2018-0570 (affirming the Superior Court's fundamental ultra vires decision). For these reasons, the assessment should be abated in full or to the extent of any unconstitutional, unlawful and/or ultra vires assessment. The assessment is also disproportional in that the taxpayer's property is over-assessed as confirmed by the Supreme Court's recent approval of the taxpayer's assessment methodology. The assessment is also in violation of RSA 72:8-c to the extent it is in excess of what the Department of Revenue Administration determined to be the replacement cost new of telephone poles and conduit, depreciated in accord with RSA 72:8-c. Notwithstanding these violations, NNE hereby asserts for settlement purposes only that the value is: poles valued at \$36,058 , conduit valued at \$631,068 and right-of-way valued at \$587,388.

Durham

**STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: FAIRPOINT COMMUNICATIONS
FAIR POINT COMMUNICATIONS
FAIRPOINT COMMUNICATIONS INC
FAIRPOINT
NORT FAIRPOINT COMMUNICATION
NORTHERN NEW ENGLAND TELEPHONE
NORTHERN NE TELEPHONE
NORTHERN NEW ENGLAND TELEPHONE OPERSTAION LLC
NORTHERN NEW ENGLAND TELEPHONE OPS
NORTHERN NEW ENGLAND TELEPHONE OPS LLC
NO NE TELEPHONE OPERATIONS LLC
VERIZON
CONSOLIDATED COMMUNICATIONS

AGENT FIRM: **Commercial Property Tax Management, LLC**
788 Elm St
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: **Commercial Property Tax Management, LLC & Consultants**

PROPERTY/PARCEL(S): **ALL PROPERTY IN NEW HAMPSHIRE**

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

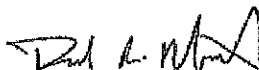
[Check applicable box]

☐ The specific parcels and/or assessments referenced above.

☒ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

By:



DATED: January 1, 2025

Name: David R. Herrick

Title: Senior Vice President- Chief Accounting Officer

TOWN OF DURHAM, NH

8 NEWMARKET ROAD

DURHAM, NH 03824

REAL ESTATE TAX BILL

WE ACCEPT ONLINE PAYMENTS AT
www.ci.durham.nh.us

HOURS
MONDAY - FRIDAY
8:00 AM TO 4:30 PM
(603) 868-5577

SECOND BILL

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2024	117203	11/15/2024	8 %	12/16/2024
MAP/PARCEL	LOCATION OF PROPERTY			AREA
106-1-0-COM-B	MCDANIEL DRIVE			0.00
OWNER OF RECORD		TAX CALCULATION		
FAIRPOINT NO NE TELEPHONE OPERATIONS, LLC FAIRPOINT COMM INC TAX DEPT 770 ELM STREET MANCHESTER NH, 03101 2215		Municipal Tax Amount 8,666.00 Local School Tax Amount 17,363.00 State School Tax Amount 0.00 County Tax Amount 2,788.00 Tax Credits 0 Previous Amount Billed 23,299.00 Payments 23,299.00 Previous Bill Balance 0.00 Second Bill 5,518.00 PrePayments 0.00		
TAX RATE		ASSESSED VALUATION		
Municipal 5.750 Local School 11.520 State School 0.000 County 1.850	Building Value 1,507,200 Land Value 0 Exemptions 0 Current Use 0			
TOTAL 19.120	NET VALUE 1,507,200	PAY THIS AMOUNT \$ 5,518.00		

INFORMATION TO TAXPAYERS

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SURVIVING SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. FOR DETAILS AND APPLICATION, CONTACT THE ASSESSOR'S OFFICE (603) 868-8064 BEFORE APRIL 15TH OF EACH YEAR.

THE TAXPAYER MAY, BY MARCH 1ST FOLLOWING THE DATE OF NOTICE OF THE TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF ASSESSORS FOR AN ABATEMENT.

REAL ESTATE TAX PAYMENTS WILL BE APPLIED FIRST TO THE OLDEST DELINQUENT REAL ESTATE TAXES (IF ANY) FOR THE INDICATED PROPERTY UNLESS DIRECTED OTHERWISE.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, OR CORRECTION OF ERRORS MUST REFER ALL INQUIRIES TO THE ASSESSOR'S OFFICE (603) 868-8064, NOT THE TAX COLLECTOR. THE TAX YEAR IS APRIL 1 - MARCH 31.

TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS AS OF APRIL 1ST.

PAYMENT POLICIES

- POST-DATED CHECKS CANNOT BE ACCEPTED, AND WILL BE RETURNED TO TAXPAYER.
- A \$25.00 FEE PLUS ALL ADDITIONAL DELINQUENCY PENALTIES AND COLLECTION COSTS WILL BE CHARGED FOR ANY CHECK RETURNED BY THE BANK FOR ANY REASON.
- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXED PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- PLEASE MAKE CHECK PAYABLE TO "TOWN OF DURHAM"
- WHEN PAYING IN PERSON, PLEASE BRING ENTIRE BILL.

↑ DETACH HERE ↑

TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL

↑ DETACH HERE ↑

WE ACCEPT ONLINE PAYMENTS AT
www.ci.durham.nh.us

TOWN OF DURHAM, NH
REAL ESTATE TAX BILL

SECOND BILL



MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
106-1-0-COM-B	MCDANIEL DRIVE	2024	117203	12/16/2024

8% APR Interest Charged After 7/1/2024 on First Bill.

8% APR Interest Charged After 12/16/2024 on Second Bill.

2215
93

PAY THIS AMOUNT

\$

5,518.00

FAIRPOINT
NO NE TELEPHONE OPERATIONS, LLC
FAIRPOINT COMM INC TAX DEPT
770 ELM STREET
MANCHESTER NH, 03101

20 0000117203 0000551800 9



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

ABATEMENT RECOMMENDATION

DATE: June 16, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Eversource (fka PSNH)
Tax Department
PO Box 270
Hartford, CT 06141

REPRESENTATIVE: Kevin P. Morrissey
Director - Taxes
PO Box 270
Hartford, CT 06141

PROPERTY LOCATION: Mill & Bennett Roads, Durham, NH 03824

PID: 112-54-0-UTL-A, 112-54-0-UTL-B, 224-66-0-UTL-0, & 224-67

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: March 3, 2025 (2025 Filing Deadline = March 3, 2025)

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

ASSESSMENT APPEALED: \$95,196,600 (Aggregate Sum)

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 FOR APPEAL: The taxpayer, through their representative, have applied for an abatement of property taxes paid in 2024 regarding the aforementioned properties because they believe the aggregate sum of their assessments totaling \$95,196,600 exceeds the fair market value of Eversource's taxable property in Durham.

Eversource, fka Public Service of NH (PSNH) applied for property tax abatements in numerous communities throughout New Hampshire for tax year(s) 2011 thru 2019 citing similar reasons as previously stated. Their abatement requests were denied in all those communities. As a result, Eversource filed appeals with the Board of Tax and Land Appeals and New Hampshire Superior Court per RSA 76:16-a.

To date, Eversource has withdrawn their appeals with Durham from the BTLA for tax years 2011, 2012 and 2013. Tax years 2014, 2015, 2016 and 2017 were consolidated and heard before the Board of Tax and Land Appeals in November 2019. As a result, the Town was ordered to abate \$414,392 including interest for those tax years.

ASSESSORS COMMENTS: The taxpayer, through their representative, appealed their 2018, 2019, and 2020 assessments to the New Hampshire Superior Court. This case has undergone a trial, but is still awaiting a ruling.

RECOMMENDATION: Based upon the aforementioned information and pending litigation for the 2018-2020 abatements/appeals, the Town's attorney, our utility appraiser, Sansoucy Associates, and I recommend the Council to take "**no action**" at this time which will constitute a statutory denial per RSA 76:16 II.



May 30, 2025

Sent via electronic email: Darcy Freer [dfreer@ci.durham.nh.us]

Board of Selectmen
Town of Durham
8 Newmarket Road
Durham, NH 03824

RE: 2024 Eversource Abatement Application

Dear Selectboard:

We have received and reviewed the 2024 abatement requested for Eversource.

We recommend that the abatement be denied. Eversource has presented no information or appraisal to support their request and Eversource relies upon the Department of Revenue (DRAs) value for its abatement which has been found to be not reliable as a valuation of public utility property by the Board of Tax and Land Appeal (BTLA).

Should either company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues when and if they arise.

If you have any questions, please do not hesitate to contact me.

Very truly yours,
SANSOUCY ASSOCIATES

A handwritten signature in black ink that reads 'George E. Sansoucy'. The signature is written in a cursive style with a large, stylized 'G' and a long, sweeping underline.

George E. Sansoucy, P.E.
NHCG-774
GES/mk



PSNH dba Eversource Energy
PO Box 270
Hartford, CT 06141-0270
Richard C. Heitz
State Tax Manager

February 26, 2025

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

RECEIVED
Town of Durham

MAR - 3 2025

Board of Selectmen
Town of Durham
8 Newmarket Road
Durham, NH 03824

Administration Office

Dear Sir/Madam:

Enclosed is Public Service Company of New Hampshire d/b/a Eversource Energy's Application for Abatement of Taxes Pursuant to New Hampshire RSA 76:16, which is filed with respect to taxes assessed by Durham as of April 1, 2024.

A portion of this request may be the direct result of the taxpayer not receiving a breakout from the municipality pertaining to the assessment between Transmission and Distribution assets pursuant to HB-700. Absent such delineation, the taxpayer cannot determine if the Town has properly complied with the statutory provisions governing the treatment for assessment purposes of PSNH's distribution property, or the level of its assessment of PSNH's transmission property. Submission and return of this information to the taxpayer may rectify some of the need of having to file this protective abatement claim.

Should you have any questions concerning our abatement request, you may direct them to me at richard.heitz@eversource.com or by phone at (860) 665-2746.

Very truly yours,



Richard C. Heitz
State Tax Manager

Enclosure

cc: K. Morrissey
N. Cadwallader
D. Lick

STATE OF NEW HAMPSHIRE

Town of Durham

Application for Abatement of Taxes
Pursuant to New Hampshire RSA 76:16

To the Board of Selectmen:

Pursuant to New Hampshire RSA 76:16, Public Service Company of New Hampshire, doing business as Eversource Energy, a New Hampshire corporation with a principal place of business at 780 North Commercial Street, Manchester, New Hampshire 03101 (hereinafter "PSNH"), applies for abatement of taxes as follows:

(1) PSNH was, on April 1, 2024, the owner of certain transmission and/or distribution assets and other property, as described on the attached schedule, located in Durham, and was liable to pay not more than a just and proportionate tax on its taxable property in Durham.

(2) PSNH duly complied with all the requirements of New Hampshire RSA Chapter 74 with respect to its 2024 property taxes in Durham.

(3) Durham, by its Assessor, appraised PSNH's property for the purposes of ad valorem taxes as of April 1, 2024, in the aggregate sum of \$95,196,600.00 and assessed against PSNH a tax upon its said property aggregating \$1,820,158.00 and notified PSNH of said tax. PSNH has paid the liability to date.

(4) Said appraisal of \$95,196,600.00 is in excess of a just and proportionate valuation of PSNH's taxable property in Durham; the said tax assessed thereon is illegal, excessive in amount, disproportionate and unjust; and therefore, PSNH maintains that just cause exists for the abatement of a portion of the taxes assessed against its property as of April 1, 2024. PSNH is requesting abatement of the taxes assessed against all of the properties listed on the attached schedule of its assessed properties in Durham.

(5) In support of its abatement request, PSNH submits that the Town's assessment of PSNH's taxable property in Durham does not adequately identify the proper delineation between reported transmission assets and reported distribution assets; or the taxpayer was not provided the calculation of valuation of distribution assets in accordance with RSA 72:8-d, IV. Absent such delineation, PSNH cannot determine if the Town has properly complied with the statutory provisions governing the treatment for assessment purposes of PSNH's distribution property or the level of its assessment of PSNH's transmission property. Based on the statute, PSNH's distribution property must be assessed in accordance with the formula prescribed in RSA 72:8-d, IV.

(6) With respect to its transmission property, PSNH submits that the Town's assessment must reflect the pervasive regulation imposed on this property by the Federal Energy Regulatory Commission (the "FERC") which, among other things, limits the earnings which can be achieved for such property.

(a) Pursuant to RSA 83-F, the New Hampshire Department of Revenue Administration (“DRA”) annually conducts an appraisal to determine the market value of PSNH and allocates the aggregate value to all communities served by PSNH. In doing its appraisals, the DRA employs generally accepted appraisal techniques and methodology and utilizes the same standard of market value as prescribed for *ad valorem* assessments under RSA 75:1. See RSA 83-F:3. PSNH understands that the DRA advises all communities of the value allocated to each community under its appraisal. Based on the DRA’s 2024 appraisal, the fair market value of PSNH’s taxable real estate in the Town of Durham for 2024 was \$46,629,830.00.

(7) PSNH understands that there have been a number of sales of regulated transmission property, all of which transacted at or about the property’s net book value, the base of utility earnings. Furthermore, the New Hampshire Supreme Court affirmed a decision of the Merrimack County Superior Court in favor of PSNH with respect to its tax appeals involving the Town of Bow for tax years 2012 and 2013. *See PSNH v. Town of Bow*, 170 N.H. Among other things, the Supreme Court made clear that net book value is an appropriate valuation methodology for regulated transmission and distribution property which the finder of fact can properly rely upon based on its evaluation of the evidence presented. Similarly, the Rockingham County Superior Court also recently opined that net book value is an appropriate valuation methodology for regulated transmission and distribution property in the City of Portsmouth. *See, Pub. Serv. Co. of N.H. v. City of Portsmouth*, Docket Nos. 218- 2016-CV-00899 & 218-2017-CV-00917 (Rockingham Cnty. Super. Ct., May 20, 2019) (Messer, J.).

(8) PSNH reserves the right to present additional information in support of its request for abatement, including an appraisal by an independent appraisal firm utilizing all applicable approaches to value.

(9) PSNH hereby requests a hearing before the Selectmen to discuss its request for an abatement and reserves the right to present additional relevant information in support of its request.

(10) By signing below, PSNH certifies and swears under the penalties of perjury that this application has a good faith basis and the facts stated are true to the best of its knowledge.

WHEREFORE, PSNH requests (a) that the Board of Selectmen reconsider the matter of a just and proportional valuation of PSNH’s property for the purpose of ad valorem property taxation as of April 1, 2024, and re-determine a just and proportional valuation thereof and a just and proportional tax thereon; and (b) that so much of the taxes assessed against PSNH on account of said property as of April 1, 2024, as may be found to have been unjust, disproportional and unreasonable in light of such re-determined valuation be abated and refunded to PSNH together with interest from the date of payment of said taxes to the date of repayment; and (c) such other or further relief on account of said taxes as may be just and equitable.

Respectfully submitted,

PUBLIC SERVICE COMPANY
OF NEW HAMPSHIRE d/b/a EVERSOURCE ENERGY

Dated: February 26, 2025

By: 

Kevin P. Morrissey
Director - Taxes
PO Box 270
Hartford, CT 06141-0270

Public Service Company of New Hampshire
DATA PROTEST ACTION FOR THE TOWN OF DURHAM

Transmission Only

1	Data Tax Bill Received		
2	Net Book Cost	\$	73,742,516
3	Tax Rate Per \$1000	\$	19.12
4	Proper Tax (2x3/1000)	\$	1,409,957
5	Assessed Valuation	\$	95,196,600
6	Taxes Billed	\$	1,820,158
7	Discount	\$	-
8	Amount Paid (6-7)	\$	1,820,158
9	Abatement Requested (8-4)	\$	410,201

TOWN: DURHAM

DIVISION: SEA/NOR

DESCRIPTION		MAP/LOT NO.	LAND	BUILDINGS	ASSESSMENT
1	Mill Road	112/54/0/UTL	0	14,839,000	14,839,000
2	Mill Road	112/54/0/UTL	0	80,187,200	80,187,200
3	Bennett Road	224/66/0/UTL	166,400	0	166,400
4	Bennett Road	224/67/0/0/0	4,000	0	4,000
			170,400	95,026,200	95,196,600