

2019 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	AMT TAXED	TOT TAX AFTER ADJ	REFUND
22-30-20	144765	142 OCEAN BL UNT 2	DeGeorge Helen P Fam Revoc Trust Dianne Kiedaisch, Jane Mooore & Michael DeGegeore 27 Lewis St Needham, MA 02492	\$14,076.00	\$11,128.00	\$2,948.00

NOTES: This taxpayer filed for a tax abatement due to her family duplex being condexed this year and they felt the new values were too high. They did get a professional opinion from Carey and Giampa who said they were worth about 700K each side. Old Value 893,700. New Value 706,500.

By vote of the Board of Selectmen, the above property taxes shall be REFUNDED for the 2019 Tax Year.

Date: _____

Theresa Kyle, Chairman

Ella Brown

Aboul Khan

TAX COLLECTOR'S APPVL
 ACCT:01-160-31100-000
 DATE PAID: 12/12/19
 PRINCIPAL: 2,948.00
 INTEREST: 71.24

TOTAL REFUND: \$ 3,019.24

TAX COLL INIT:
 DATE: 5/8/20

Return to Assessor

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2019

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2019	107561	11/05/2019	22-30-20
Town Rate		6.57	Assessed Valuation
Local School Rate		6.21	Land: 761,600
State School Rate		2.08	Building: 132,100
County Rate		0.89	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		15.75	Tot Value: 893,700 Area: 0.13

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874
Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$893,700.00
Exemptions	
Net Value	\$893,700.00
Total Tax	\$14,076.00
Veteran Credit	
1st Bill	\$6,481.00
Previous Payments	\$6,481.00
Prepayments	
AMOUNT DUE 12/16/2019:	\$7,595.00

*14076.
11,128.

2948.-
abate*

Taxpayer's Name and Address Bill #:144765

**DEGEORGE HELEN P FAMILY REAL ESTATE TRUS
KIEDAISCH DIANNE D & MOORE JANE D & DEGE
27 LEWIS ST
NEEDHAM, MA 02492**

Property Location: 142 OCEAN BLVD 2

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/16/2019

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RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

SECTION A. Person(s) Applying (Owner/Taxpayer)

Name: The Helen P. DeGeorge Family Real Estate Trust
 Mailing Address: 373 Meadow Rd Portsmouth, NH 03870
 Telephone Number: Home (Work) 603-430-1238 Cell (Home) 603 661-3531

*If an abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the Town of Seabrook to the Internal Revenue Service; when applicable, funds payable shall be withheld until the Town of Seabrook obtains either the taxpayer's social security number or federal ID number.

SECTION B. Representative if other than Person(s) Applying (must also complete Section A)

Name: Dianne D. Kieclaisch Trustee
 Mailing Address: 373 Meadow Rd Portsmouth NH 03801
 Telephone Number: Home (Work) 603 661-3531 Cell (Home) 603 661-3531

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

List the parcel identification number and the actual street address and town of each property for which abatement is sought and include a brief description and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Assessment</u>
<u>Prop ID# 22-30-20 (Condex #2)</u>	<u>142 Ocean Blv Seabrook</u>	<u>\$ 893,700.00</u>

RECEIVED

FEB 28 2020

**Town of Seabrook
Assessor's Office**

THE TOWN OF SEABROOK DOES NOT REQUIRE AN INVENTORY BLANK.

SECTION D. Other Property

List other property in the Town of Seabrook owned by person(s) applying, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

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

SECTION E. Reasons for Abatement Application

An abatement may be granted for "good cause shown." Generally, this means a disproportionate assessment or an assessment based on an error. It can also include other reasons. This form is based on a disproportionate or erroneous assessment. If your request is based on other reasons, please state them with specificity. If the application is based on a disproportionate assessment, the taxpayer has the burden to prove disproportionality. Therefore, state with specificity all of 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 value on the **April 1, 2019**, assessment date; supported by comparable sales, income analysis or a professional opinion of value; and/or
- 3) **assessment data** – the property's assessment exceeds the general level of assessment shown by comparing the property's assessment with assessments on other properties in the Town of Seabrook.

Attach additional sheets if needed. Note: If you have an appraisal or other documentation, please submit it with this application.

See attached statement # 1
 Appraisal from Carey + Giampa # 2 + Email # 2
 Comps used by Carey + Giampa # 3
 Other properties comparison # 4
 Site plan # 5

On April 1, 2019, the fair market value of the property(s) was \$ _____

SECTION F(1). Sales and/or Assessment Comparisons

List the properties you are relying upon to show over-assessment of your property. (Attach additional sheets if necessary).

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>
22-33	126 Ocean Blv			
22-31	136 " "			
22-29-1	148 " "			
22-28	154 " "			
22-27-1	156 " "			
22-26-1	166A " "			
see attach comp from Carey + Giampa # 3.				

SECTION F(2). Actual and Comparable Rental Information

The following section is for **income producing** properties only. List the actual rent of the property for which the abatement is sought and, if applicable, rents of comparable properties. (Attach additional sheets if necessary). Please attach a rent roll and an income and expense statement for the 2017 and 2018 tax year.

<u>Tenant Name</u>	<u>Location</u>	<u>Size of Rental (sf, # bedrooms, etc.)</u>	<u>Monthly Rent</u>	<u>Expenses paid by Tenant</u>

SECTION F(3). Sales Information of the Property Appealed

If the property appealed has sold in the last three years please provide the following information and attach a copy of the Purchase and Sales Agreement.

<u>Grantor</u>	<u>Grantee</u>	<u>Date of Sale</u>	<u>Sale Price</u>	<u>Arms Length (Y/N)</u>	<u>Comments</u>

SECTION G. Certification by Person(s) Applying

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person(s) applying certifies and swears 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: 2/26/20

James A. Kedroch
(Signature) Trustee

(Signature)

SECTION H. Certification and Appearance by Representative (If Other Than Person(s) Applying)

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

- 1) All (certifications) in Section G are true;
- 2) The person(s) applying has authorized this representation and has signed this application; and
- 3) A copy of this form was sent to the person(s) applying.

Date: _____

(Representative's Signature)

#2



Carey & Giampa
R E A L T O R S

September 11, 2019

Dianne D. Kiedaisch
373 Meadow Rd.
Portsmouth, NH 03801

Dear Mrs. Kiedaisch;

I have completed a market analysis and opinion of value for the property located at 142 Ocean Blvd. Unit #2, Seabrook Beach, NH. The house is in a highly coveted neighborhood of oceanfront homes, though there is a discrepancy between well maintained high quality dwellings and those of lesser quality with deferred maintenance.

The subject property is a seasonal condex, and while unit #1 is relatively well maintained and updated, unit #2 is in need of substantial upgrades. In my professional opinion, the market value of Unit #2 in its current condition is \$700,000. With an investment in good quality new windows, doors, exterior paint, kitchen and bathrooms, the market value would be approximately \$850,000.

Sincerely,

Jaye Morton
Associate Broker
Carey & Giampa Realtors, LLC
655 Wallis Rd.
Rye, NH 03870
603-964-7000 x121

"This opinion or appraisal was prepared solely for the client, purpose and function stated in this report and is not intended for subsequent use. It was not prepared by a licensed or certified appraiser and may not comply with the appraisal standards of the Uniform Standards of Professional Appraisal Practice."

2
Re: comps

Jaye C&G <jmorton@careyandgiampa.com>

Fri 10/4/2019 8:55 AM

To: Dianne DeGeorge Kiedaisch <dkidash@msn.com>

If you were trying to sell it, I'd call it potential for 4 bedrooms, but a buyer would surely see it as 2.

You're being assessed / taxed based on 4 though. The closet issue used to be the standard, now it's the access. If you have to walk through one bedroom to get to another, the 2 nd one doesn't count.

Jaye Morton
Associate Broker
Carey & Giampa Realtors

[Jmorton@careyandgiampa.com](mailto:jmorton@careyandgiampa.com)

Cell/text 603-661-6268

Office 603-964-7000 x121

Sent from my iPad

On Oct 4, 2019, at 8:49 AM, Dianne DeGeorge Kiedaisch <dkidash@msn.com> wrote:

So a closet doesn't matter or being a finished space?

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: Jaye C&G <jmorton@careyandgiampa.com>

Date: 10/4/19 8:47 AM (GMT-05:00)

To: Dianne DeGeorge Kiedaisch <dkidash@msn.com>

Subject: Re: comps

Hi Dee. The town considers it a 4 bedroom. The criteria is that you can get to the bedroom without walking through another room (left and right off the stairs = 2 bedrooms).

Jaye Morton
Associate Broker
Carey & Giampa Realtors

[Jmorton@careyandgiampa.com](mailto:jmorton@careyandgiampa.com)

Cell/text 603-661-6268

Office 603-964-7000 x121



ATTACHEMENT TO RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

Tax year 2019

FROM: Dianne DeGeorge Kiedaisch trustee of the Helen P. DeGeorge Family Real Estate Trust

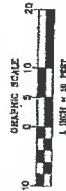
PROPERTY: 142 Ocean Blvd. #2, Seabrook, NH Parcel #22-30-20

1. Attached is a sales appraisal from Carey & Giampa for 142 Ocean Blvd. #2 for \$700,000.00 The town appraised value is \$893,700.00. That is a difference of \$193,700.00. We cannot sell the property for the appraised value.
2. Attached tax comparison sheet. If you look at the increase in taxes, we received an overall increase of 21.5%. That is so much higher than any other property around us. Our condex #2 went up 17.8% in 2019 based on ½ of 2018 taxes. Still a bigger increase than other properties around us.
3. If we were to do improvements it would sell for \$850,000.00 still below appraised value. The building is in need of new windows, doors, flooring and upgrades to the 3rd floor, baths and kitchen, basement as well as the electrical as well as exterior painting. (as seen by Ms. Silva). Attached is an email from the realtor regarding the 3rd floor. If it were to be listed, they would list it as a "potential 4 bedroom".
4. I have also attached the comps used by Carey & Giampa. As you can see there is little to compare to. All the property used were in new or better condition. They were also year-round residences. Our property is only seasonal. The water system needs to be drained every fall. There is only minimum electrical baseboard heat.
5. Yet the building received a 32.7% increase over 2018 taxes. Nothing has changed on the building; it is still a duplex and no upgrades have been made to it. Once again being a condex limits what can be done.
6. Carey and Giampa also stated that the property is worth more as a whole and would be sold as tear down. The value of the condex is less because it has condominium regulations that limit what can be done for improvements or expansion.
7. The land has been in the family since 1912. It has been passed down thru 5 generations. We have been beach residence for 108 years. Last year we had our duplex become a condominium
8. The land increase went up 24.2% as a whole from 2018. Again, so much more than any other property around us.
9. Attached is site map for your review. Condex #2 went up 17.7% in 2019 based on ½ of 2018 rate. Still higher than any one else. The fact that a condex limits the amount of property that is actually owned by the unit. There is common land that is shared by the condominium and is restricted by the documents governing it.

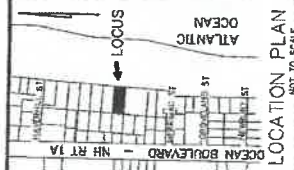
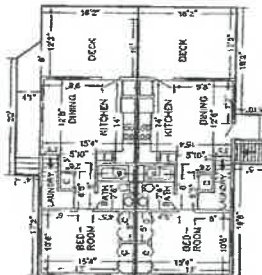
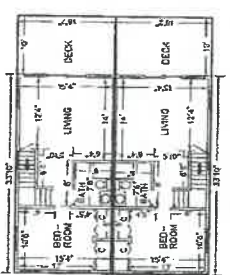
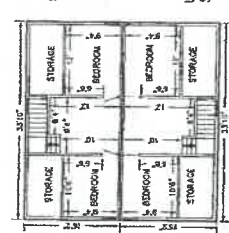
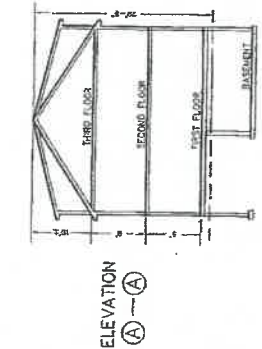
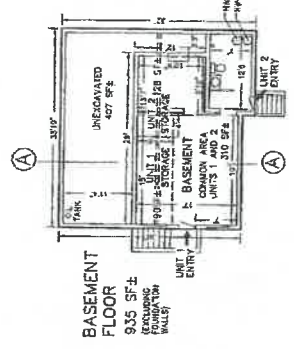
#5

FLOOR PLANS

SCALE: 1" = 10'



I HEREBY CERTIFY THAT THIS FLOOR PLAN IS ACCURATE AND COMPLETE WITH THE EXCEPTED AREAS AND SUBSTANTIALLY COMPLETE.
 MADE: 10/20/2018
 ANNE W. BALDORZESH HILLS #732 DATE



- NOTES**
- ZONING CLASS: ALLIANCE ZONE 111. (B) BUREAU & BEACH BLVD. ZONING BOARD APPROVED BY SEABROOK BEACH 2 FAMILY STATUS ADJUSTMENT IN 2010
 - SUBJECT ZONING BOARD OF ADJUSTMENT IN 2010
 - REFERENCE: FEDERAL OCCUPANT FLOOD HAZARD ZONE REFERENCE FROM FIRM COMMUNITY PANEL
 - UTILITY LOCATIONS ARE SHOWN ONLY AND MUST BE FIELD VERIFIED PRIOR TO ANY FUTURE CONSTRUCTION. (PLANNING BOARD CONTOUR)
 - PARKING SPACES SHOWN ARE 10' X 40'
 - PRIMARY FLOOD AND BOUNDARY SURVEY CONDUCTED 2011-2012
 - 2018 REVISIONS ARE REQUIRED TO MEET PLANNING BOARD CONDITIONS OF APPROVAL
 - WALKWAY AND THE BEACH USE OF THE SOUTHWEST CORNER WILL BE ESTABLISHED AS A RESULT OF THIS CONDOMINIUM CONVEYANCE.

7. CHAIN OF TITLE FOR #142 AND #144 OCEAN BOULEVARD INCLUDES A 1000 CONVEYANCE SPECIFIC TO THE GRANITE BUILDING. NO RECORD EVIDENCE WAS FOUND IN RECORD 746-1003. OTHER ACCESS RIGHTS AFFECTING THE SUBJECT LAND, OF THE SUBJECT LOT AND LAND TO THE NORTHERLY BOUNDARY CROSS EASEMENTS BETWEEN THE OWNERS OF #142 AND #144 OCEAN BOULEVARD (RECORD 2407-1123).

REFERENCE DEEDS AND PLANS

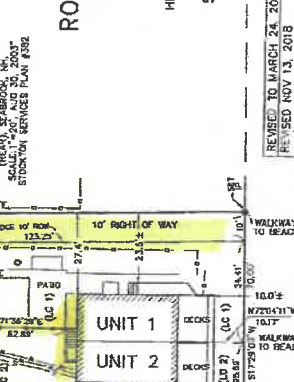
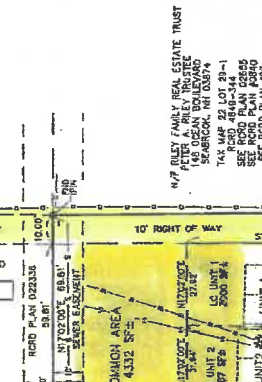
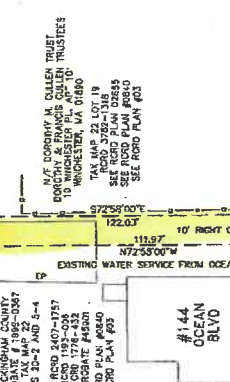
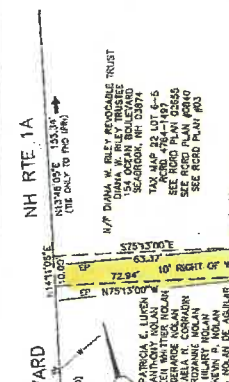
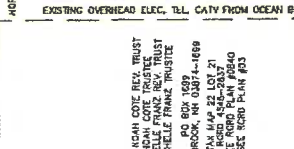
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 RECORD 0388 RECORD 1103-1727 RECORD 738-359
 RECORD 0532 RECORD 1183-001 RECORD 821-102
 RECORD 0832 RECORD 1776-134 RECORD 1796-116
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 RECORD 3072-0202 RECORD 2358-2286 RECORD 351-236
 RECORD 2358-2286

SITE PLAN

SCALE: 1" = 20'

GRAPHIC SCALE

LEGEND

- FIND IP
- SET P
- FOUND FROM PIPE
- SET 3/4" IRON PIPE
- STOCKS FENCE
- SPRINKLER
- GAS LINE
- WATER LINE
- OVERHEAD WIRES
- LIMITED COMMON
- UNIT
- OHW
- LG

OWNERS OF RECORD:

HELEN P. DEGEORGE FAMILY REAL ESTATE TRUST TRUSTEES:
 DIANNE D. DEWASHON 27 LONG STREET, NEEDHAM, MA 02442
 JANE D. MOORE 50 FLEMING STREET, FRANKLIN, MA 02042
 WILSON P. DEGEORGE 840 MONTPELIER, VT 0580
 580 JACOB ROAD, MONTPELIER, VT 0580
 DEED REFERENCE: RECORD 5025-1849
 FLANN SEABROOK REALTY TRUST TRUSTEES:
 MARION P. SEABROOK 27 LONG STREET, NEEDHAM, MA 02442
 DEED REFERENCE: RECORD 3677-1093
 TAX MAP 22 LOT 30
 LOT AREA: 11,704 SF±

SEABROOK PLANNING BOARD
 DATE: 10/11/18
 [Signature]

SITE AND FLOOR PLANS
ROUND ROCK CONDOMINIUM
142 OCEAN BOULEVARD
SEABROOK, NH
TAX MAP 22 LOT 30

HELEN P. DEGEORGE FAMILY REAL ESTATE TRUST
 FLANN SEABROOK REALTY TRUST
 LIMITED REVISION NOV 2018 (SEE NOTE 5)
 SCALE: AS NOTED FEBRUARY 25, 2011

STANDARD URBAN PROPERTY SURVEY
 PREPARED BY
 STOCKTON SERVICES
 PO BOX 1306 HAMPTON, NH 03843-1306
 603.929-7404

REVISION TO MARCH 24, 2017
 REVISION NOV 13, 2018
 APPROVAL CONDITIONS

D-41200

Right of way - unusable
 common f limited commie.

