

**2019 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM**

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	AMT TAXED	TOT TAX AFTER ADJ	REFUND
21-0-10	145108	1 Chelmsford St	Northern New England Telephone % Fairpoint Comms Inc Tax Dept 770 Elm St Manchester, NH 03103	\$5,130.00	\$3,583.00	\$1,547.00

**NOTES:** This taxpayer's representative filed for an abatement on this leased site for New England Tel located at 1 Chelmsford St, at Seabrook Beach. The site is considered an industrial leased site and is not even its own lot. It is part of the church lot. The church receives no income from them. After speaking with George Sansoucy on the matter. Discussing comparable lease rates and value, and discussing with the representative. We agreed on a value of 227,500. Old Value 325,700. This correction will also follow through to 2020.

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

About Khan

**TAX COLLECTOR'S APPVL**

ACCT: 01-160-31100-000

DATE PAID: 12/16/19

PRINCIPAL: 1,547.00

INTEREST: 59.51

TOTAL REFUND: \$ 1,606.51

TAX COLL INIT: MUK

DATE: 8/7/20

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	101202	11/05/2019	21-0-10
Town Rate		6.57	<b>Assessed Valuation</b>
Local School Rate		6.21	Land: 307,700
State School Rate		2.08	Building: 18,000
County Rate		0.89	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		15.75	Tot Value: 325,700 Area: 0.06

MAIL TO: SEABROOK TAX COLLECTOR  
PO BOX 476  
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$325,700.00
Exemptions	
Net Value	\$325,700.00
Total Tax	\$5,130.00
Veteran Credit	
1st Bill	\$2,505.00
Previous Payments	\$2,505.00
Prepayments	
AMOUNT DUE 12/16/2019:	\$2,625.00

*Handwritten:*  
5130  
-3583  
-----  
1547.00  
abate

Taxpayer's Name and Address Bill #: 145108

NORTHERN NEW ENGLAND TELEPHONE  
C/O FAIRPOINT COMMUNICATIONS INC  
TAX DEPARTMENT  
770 ELM ST  
MANCHESTER, NH 03101

Property Location: 1 CHELMSFORD ST

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/16/2019

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CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT	
NORTHERN NEW ENGLAND TELEPH C/O FAIRPOINT COMMUNICATIONS I TAX DEPARTMENT 770 ELM ST MANCHESTER NH 03101						Description INDUSTR. INDUSTR. IND LAND	Assessed 16,900 1,100 209,500
Alt Prcd ID Type 16 # Bldgs 1 # Res Unit # Com Unit 1 GIS ID 21-0-1							227,500
SUPPLEMENTAL DATA # Ind Unit Res Mail L Trust Life Estate Precinct B Assoc Pcd#							

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
NORTHERN NEW ENGLAND TELEPHONE VERIZON NH		4916 EASM 0	05-13-2008 04-01-2005	U U	I I	4,896,000 0	1 1

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Code	Description	Amount
			0.00
Total			0.00

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	Tracing	Batch
B1			

NE TELEPHONE EASEMENT  
 TELEPHONE BLDG  
 2020:REV LAND VAL PER ABTMNT AP;  
 PLAN# C-25084

BUILDING PERMIT RECORD			
Permit Id	Issue Date	Type	Description
C-25084	06-26-1996	PB	Planning Board

LAND LINE VALUATION SECTION						
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	I. Factor
1	TEL REL TWR	BRE		2.822 SF	18.05	1.00000
					5	0.77
					B1	5.350
Total Card Land Units				0.065 AC	Parcel Total Land Area: 0.0648	

PREVIOUS ASSESSMENTS (HISTORY)			
Year	Code	Assessed	Year
2019	4310	16,900	2017
4310	4310	290,400	4310
4310	4310	1,100	4310
Total		325,700	Total

CURRENT ASSESSMENT			
Code	Description	Assessed	Year
4310	INDUSTR.	16,900	2017
4310	INDUSTR.	1,100	4310
4310	IND LAND	209,500	4310
Total		227,500	Total

APPROXIMATE VALUE SUMMARY			
Code	Description	Value	Code
16,900	Appraised Bldg. Value (Card)	16,900	0
0	Appraised Xt (B) Value (Bldg)	0	1,100
1,100	Appraised Ob (B) Value (Bldg)	1,100	209,500
209,500	Appraised Land Value (Bldg)	209,500	0
0	Special Land Value	0	227,500
227,500	Total Appraised Parcel Value	227,500	C
	Valuation Method		

VISIT / CHANGE HISTORY			
Date	Id	Type	Is
07-28-2020	AS	14	Abatement Review
07-02-2018	RK	02	Measur+2Visit
05-25-2016	JJ	15	Field Review
09-28-2010	10	SU	STAT UPDATE
07-21-2009	09	SU	STAT UPDATE
08-11-2008	08	12	Office Change
06-25-2001	SB	01	Measur+1Visit

This signature acknowledges a visit by a Data Collector or Assessor

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16,900	Appraised Bldg. Value (Card)	16,900	0
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1,100	Appraised Ob (B) Value (Bldg)	1,100	209,500
209,500	Appraised Land Value (Bldg)	209,500	0
0	Special Land Value	0	227,500
227,500	Total Appraised Parcel Value	227,500	C
	Valuation Method		

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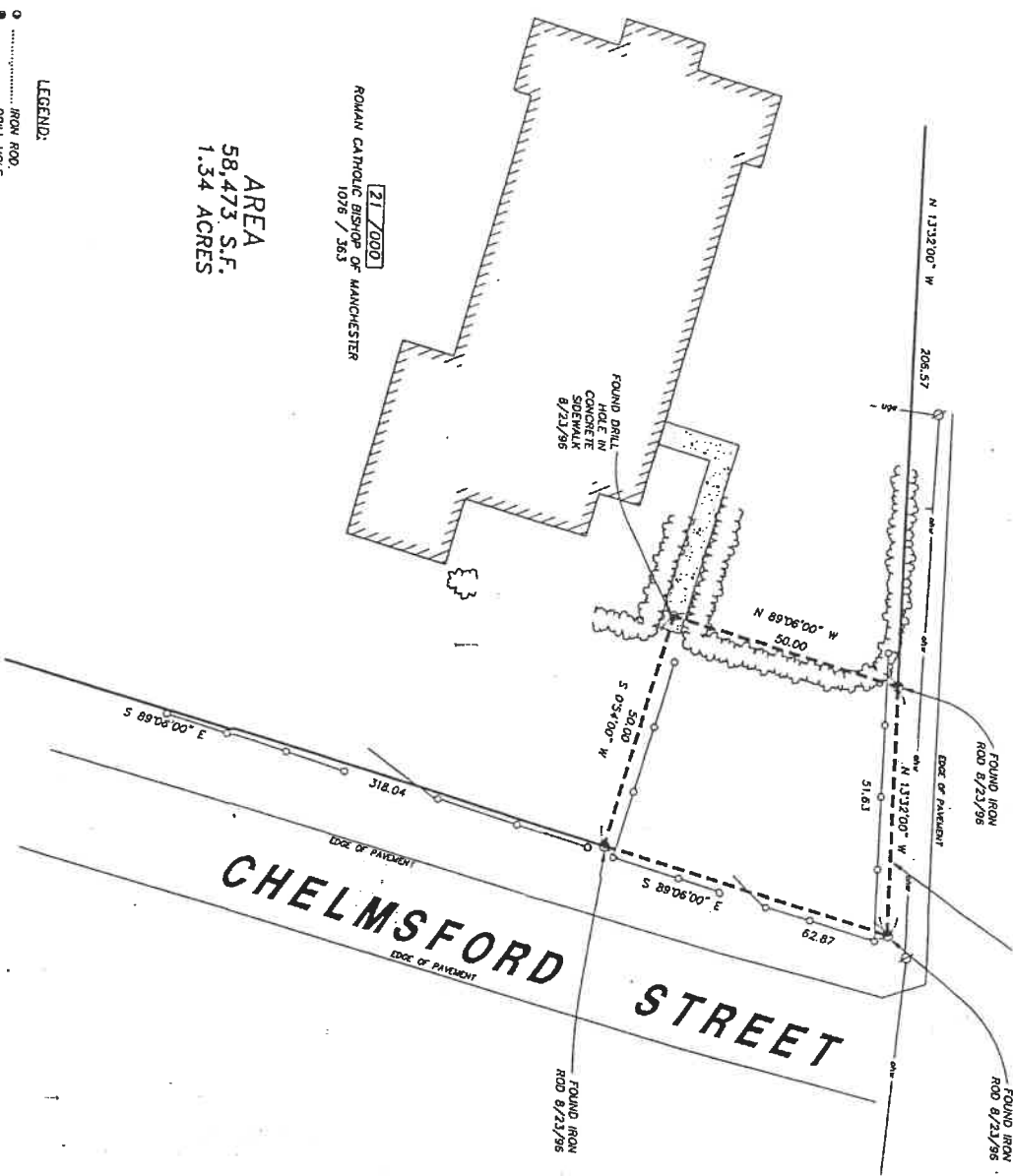
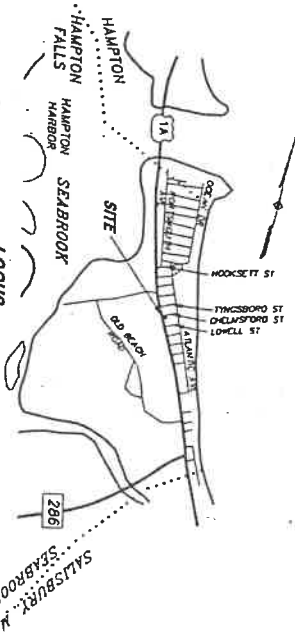
LAND LINE VALUATION SECTION			
B Use Code	Description	Zone	Land Type
1	TEL REL TWR	BRE	
Total Card Land Units		0.065 AC	Parcel Total Land Area: 0.0648

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# US ROUTE 1A

PROPOSED EASEMENT IN FAVOR OF NEW ENGLAND TELEPHONE AND TELEGRAPH CO. PER BK ( 2, 822 S.F. ) RCRD



AREA  
58,473 S.F.  
1.34 ACRES

217000  
ROMAN CATHOLIC BISHOP OF MANCHESTER  
1076 / 363

LEGEND:

- IRON ROD
- DRILL HOLE
- CHAIN LINK FENCE
- DRAIN MANHOLE
- CATCH BASIN
- SEWER MANHOLE
- CEMENT CONCRETE PAD
- UTILITY POLE
- OVERHEAD WIRE
- ROAD

ROCKINGHAM COUNTY REGISTRY OF DEEDS

C-25084



MAP 21  
21-11

NOTES:

1. OWNER OF RECORD..... ROMAN CATHOLIC BISHOP OF MANCHESTER DEED REFERENCE..... 1076/363 TAX SHEET / LOT..... MAP 21 LOT 000
2. SEABROOK BEACH VILLAGE DISTRICT ZONED..... RESIDENTIAL MINIMUM LOT AREA N/A FRONTAGE..... N/A MAXIMUM HEIGHT..... 35' FRONT YARD SETBACK..... 16' SIDE YARD SETBACK..... 8' REAR YARD SETBACK..... 8' MIN. OPEN SPACE..... 25%
3. THE RELATIVE ERROR OF CLOSURE WAS LESS THAN 1 FOOT IN 15,000 FEET.
4. THE LOCATION OF ALL UNDERGROUND UTILITIES SHOWN HEREON ARE APPROXIMATE AND ARE BASED UPON THE FIELD LOCATION OF ALL VISIBLE STRUCTURES (IE CATCH BASINS, MANHOLES, WATER GATES ETC.) AND INFORMATION COMPLETED FROM PLANS PROVIDED BY UTILITY COMPANIES AND GOVERNMENTAL AGENCIES. ALL CONTRACTORS SHOULD NOTIFY IN WRITING, AND AGENCIES PRIOR TO ANY EXCAVATION WORK AND CALL DIG-SAFE @ 1-800-225-4977. EXISTING NEW ENGLAND TELEPHONE & TELEGRAPH CO. EASEMENT PER BK 2457 PG 007 TO BE AMENDED TO REFLECT CONFIGURATION SHOWN HEREON.

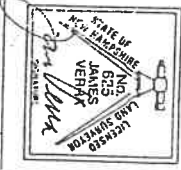
REFERENCE PLANS:

1. PLAN OF OCEAN FRONT LOTS, SEABROOK BEACH, N.H., JULY 1968, BY JOHN W. DURSON C.E., FILE NO. 2012, PLAN NO. 5141.
2. LAND IN SEABROOK, N.H., SUN VALLEY BEACH, INC. TO ROMAN CATHOLIC BISHOP OF MANCHESTER, JULY 1947, BY JOHN W. DURSON C.E., FILE NO. 2012-1.

PURSUANT TO RSA 676:18.III AND RSA 672:14.

I CERTIFY THAT THIS SURVEY PLAN IS NOT A SUBDIVISION, PURSUANT TO THIS TITLE AND THAT THE LINES OF STREETS AND WAYS SHOWN ARE THOSE OF PUBLIC OR PRIVATE STREETS OR WAYS ALREADY ESTABLISHED AND THAT NO NEW WAYS ARE SHOWN.

JAMES VERRA  
DATE 9/25/96



PROJECT NO.	DATE	DESCRIPTION
448 U.S. ROUTE 1, SEABROOK, NH 03885	9/26/96	EASEMENT PLAN
over land of the ROMAN CATHOLIC BISHOP OF MANCHESTER		
CHELMSFORD STREET & ROUTE 1A		
SEABROOK, NEW HAMPSHIRE		
for		
NEW ENGLAND TELEPHONE and TELEGRAPH CO.		
JAMES VERRA and ASSOCIATES, INC.		
DATE	JOB NO.	SCALE: 1" = 20'
9/26/96	20688	
DWG NAME	ESMT	
PLAN NO.	20688-3	
SHEET:	1 of 1	



CERTIFIED MAIL: 7016 3010 0001 1663 6597

February 29, 2020

**RECEIVED**

MAR - 2 2020

Town of Seabrook  
Assessor's Office

*emailed to Skip Bill  
w/ 5/30/20*

Town of Seabrook  
Assessing Department  
PO Box 456  
99 Lafayette Road  
Seabrook, NH 03874

**Re: Application for Tax Abatement 2019**

Dear Board Members:

Enclosed, please find the 2019 property tax abatement application(s) for the property(ies) listed below:

<u>Owner</u>	<u>Map/Lot</u>	<u>Address</u>	<u>Assessment</u>
Northern New England Telephone	21-000-10	1 Chelmsford St	\$325,700

I have enclosed two copies of this letter. Please stamp one copy "received" for our records.

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) 314-0135.

Sincerely,

Brandon Potter  
CEO  
Commercial Property Tax Management, LLC

BP/kca  
Enclosures

RECEIVED

MAR - 2 2020

FOR MUNICIPALITY USE ONLY:  
Town of Seabrook  
Assessor's Office  
Town File No.: \_\_\_\_\_  
Taxpayer Name: \_\_\_\_\_

Tax Year Appealed 2019

**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: 770 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) N/A (Cell) \_\_\_\_\_ (Work) 603.656.1692 (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: 345 Cilley Road, Suite 1, Manchester, NH 03103

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>
21-000-010	1 Chelmsford Street, Seabrook	Telecom	\$325,700

**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>
26-904	Utility-Telephone	Telecom	\$1,724,400
5-014-200	9 Batchelder Road	Telecom	\$6,600
13-023-000	38 Centennial Street	Other	\$453,600

**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 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# 21-000-010 Appeal Year Market Value See attached

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 ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: February 18, 2019

  
\_\_\_\_\_  
(Signature) Kevin OQuinn, Director Regulatory Financial Reporting and Taxes

\_\_\_\_\_  
(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: 2/22/2020



\_\_\_\_\_  
(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)

**FairPoint Communications aka Northern New England Telephone**  
**2019 Seabrook Municipality Appeal Application**  
**Section F Attachment, Real Property**

Parcel 21-000-010: Per the Town of Seabrook driveway regulations section J/2, "the location shall be selected to provide the most adequate degree of safety for the traveling public. The driveway shall be at least 25' from the nearest street intersection and not less than 10' from the nearest property line." As such the lot is not buildable.

Opinion of Market Value: \$16,335 @ \$6.25 psf

# 4 Beach Rd

## 4 Beach Rd, Salisbury, MA 01952



Transaction ID: 2163451  
 Status: Sold  
 Property Type: Vacant Land For Sale  
 Archived Date: 1/8/2016  
 Closing Date: 12/29/2015  
 Gross Land Area: 32,018 SF  
 Asking Sale Price: \$200,000  
 Asking Unit Price: \$6.25 PSF  
 Final Sale Price: \$200,000  
 Final Unit Price: Undisclosed  
 Days on Market: 505



### Overview/Comments

.74 Acres paved land in the Village Commercial (VC) District in Salisbury Square. Many Permitted Uses such as: many Community uses Agricultural Uses, Bakery, Department Store, Laundromat, Nursery School, Professional and Business Office Building, Restaurant, Fast Food, Retail Store selling food, drugs, and proprietary goods.

Combine with 4 Bridge Rd for access to both each and Bridge Rd.

### Transaction Details

Closing Date: 12/29/2015  
 Arms Length: Yes

### General Information

Tax ID/APN:	3-10	Zoning:	VC VILLAGE COMMERCIAL
Possible Uses:	Multi-Family, Office, Residential (Single Family), Retail, Retail-Pad	Sale Terms:	Cash to Seller

### Area & Location

Market Type:	Medium	Largest Nearby Street:	US Rte. 1
Property Located Between:	US Rte. 1 and Salisbury Beach Business District	Feet of Frontage:	31
Side of Street:	Northeast	Transportation:	Bus, Rail, Highway, Taxi
Road Type:	Paved	Highway Access:	US Rte. 95, US Rte. 495 and US Rte. 1
Property Visibility:	Good	Airports:	Boston, ma - Portsmouth and Manchester, NH
Legal Description:	VC Village Commercial District	Site Description:	Level, Paved

### Location

Address: 4 Beach Rd, Salisbury, MA 01952  
 County: Essex  
 MSA: Boston-Cambridge-Newton

## Property Contacts

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Listing Broker

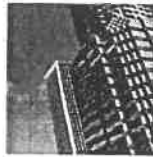
**Chris McInnis**

Bean Group Commercial | McInnis & Co.,  
Portsmouth, NH

603-918-6846 [M]

603-918-6846 [0]

chris.mcinnis@beangroup.com



Selling Broker

**Patti Visconte**

Masiello Group Commercial Associates,  
Hampton, NH

603-498-6998 [M]

603-601-1119 [0]

PattiVisconte@gmail.com



Listing Broker

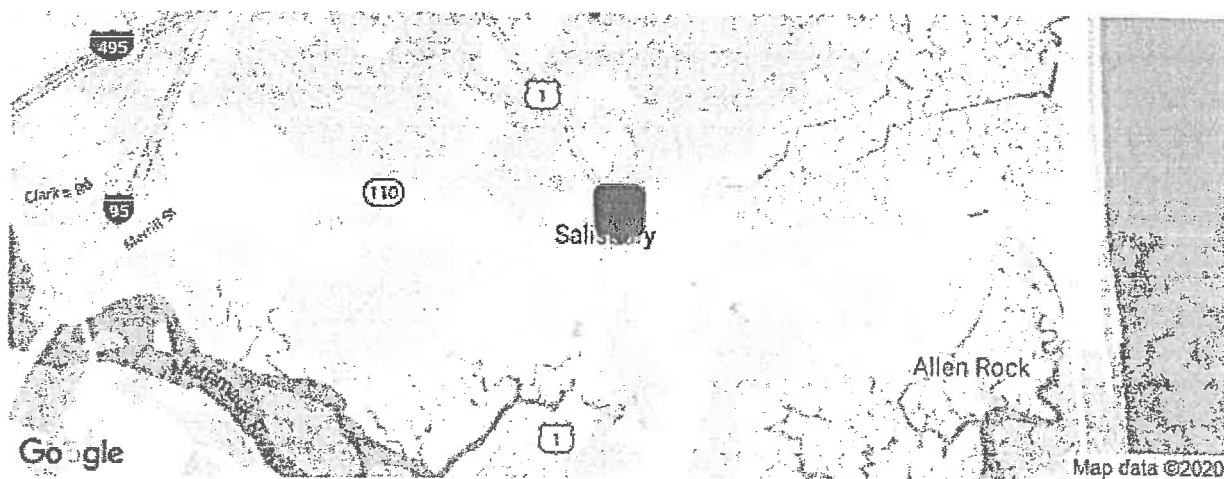
**Shannon White**

Bean Group, Portsmouth, NH

603-833-5561 [M]

603-964-3300 [0]

shannon@shannonwhitecre.com



### Property Images



aerial\_view\_4\_Beach\_Rd\_Salisbury

### Property Contacts



Listing Broker

**Frank Bertolino**

KW Topsfield, Topsfield, MA

978-270-0365 [M]

978-255-4735 [O]

FrankHomeTeam@gmail.com

STATE OF NEW HAMPSHIRE

AGENT AUTHORIZATION

**TAXPAYER:** CONSOLIDATED COMMUNICATIONS  
FAIRPOINT COMMUNICATIONS  
FAIRPOINT COMMUNICATIONS INC.  
FAIRPOINT  
NORTH FAIRPOINT COMMUNICATIONS  
NORTHERN NEW ENGLAND TELEPHONE  
NORTHERN NE TELEPHONE  
NORTHERN NE TELEPHONE OPERATIONS LLC  
NORTHERN NE TELEPHONE OPS  
NORTHERN NE TELEPHONE OPS LLC  
NO NE TELEPHONE OPERATIONS LLC  
VERIZON

**AGENT FIRM:** **COMMERCIAL PROPERTY TAX MANAGEMENT LLC**  
345 CILLEY RD, SUITE 1  
MANCHESTER, NH 03103  
TELEPHONE: 603-314-0135  
FAX: 603-314-0138

**SPECIFIC AGENTS:** **COMMERCIAL PROPERTY TAX MANAGEMENT, LLC & CONSULTANTS**

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

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 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 then contract between Taxpayer and Agents and is for:

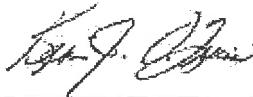
(Check applicable box)

The specific parcels and / or assessments referenced above.

All parcels and assessments relating to all property of Taxpayer in New Hampshire

**TAXPAYER:**

**Dated:** January 2, 2020

By:   
\_\_\_\_\_  
Name: Kevin J O'Quinn  
\_\_\_\_\_  
Title: Director  
\_\_\_\_\_