



INTER-OFFICE MEMORANDUM  
FROM THE DESK OF  
ANGELA L. SILVA, ASSESSOR

TO: WILLIAM MANZI, TOWN MANAGER &  
BOARD OF SELECTMEN

DATE: JUNE 2, 2021

SUBJECT: OFFICIAL DENIAL OF TAX ABATEMENT PER TOWN ATTY

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Dear Board,

I am asking for an official denial of a tax abatement due to an unacceptable application for an abatement. The property is the Dollar Tree located at 756 Lafayette Road, Map 7 Lot 98. It is assessed at 1,868,100.

Per case law and per statute, the taxpayer must sign an abatement application. This is the reason for the denial. I asked for legal advice as this is a commercial property and the denial is more official with our attorney replying and with Board also denying.

Attached is our attorney's response to the applicant, a tax rep, and the property owner. I will still review the value for 2021, however no abatement for 2020 is warranted or necessary.

I will answer questions and explain anything further at the meeting.

***PLEASE RESPOND TO THE EXETER OFFICE***

First Seabrook DT Associates, LLC  
80 Nashua Road, Suite 24  
Londonderry, NH 03053

Bryan Cullen  
Paradigm Tax Group  
840 Gessner Road, Suite 320  
Houston, TX 77024

May 17, 2021

**Re: RSA 76:16 Abatement Application to the Town of Seabrook**  
**Property: Town Map 7 Lot 63, 756 Lafayette Road, Seabrook, NH**  
98

To whom it may concern:

I represent the Town of Seabrook, New Hampshire (“**Town**”). The Town is in receipt of an RSA 76:16 Abatement Application to the Town of Seabrook (“**the Application**”) that was filed on March 1, 2020 by Bryan Cullen of Paradigm Tax Group (“**Paradigm**”) on behalf of First Seabrook DT Associates, LLC (“**Owner**”) regarding the property located at 756 Lafayette Road, Seabrook, New Hampshire (“**the Property**”). The purpose of this letter is to inform you that the Town denies the Application for the reasons set forth below.

Per Rule Tax 203.02, applications for abatement must be signed by the taxpayer, certifying that the taxpayer has a good faith basis for seeking relief and that the facts contained in the abatement application are true. See also RSA 76:16, III (g). A taxpayer’s failure to sign the abatement application constitutes grounds to deny an abatement application. See Appeal of Wilson, 161 N.H. 659 (2011); Henry Holdings at Sugar Hill v. Town of Sugar Hills, 164 N.H. 36 (2012). It is not sufficient for a representative of the taxpayer to sign an abatement application. Id. Rather, as the New Hampshire Supreme Court stated, Rule Tax. 203.02 and RSA 76:16

require a “taxpayer to certify that he or she has a good faith basis for applying for an abatement and that the facts in the application are true. Neither [a tax representative] nor the signed agent authorization form compl[y] with this requirement.” Appeal of Wilson, 161 N.H. at 665 (emphasis in original).

In this instance, the Application submitted was only signed by Bryan Cullen, who is identified as a representative of Paradigm, not of the Owner. As such, the Owner has not signed the Application, has not certified that the Application has a good faith basis, and has not certified that the facts stated in the Application are true. Further, the Agent’s Authorization form filed with the Application that was completed by Dollar Tree-Family Dollar’s Vice President of Taxes on November 20, 2020 (over four-months prior to the submittal of the Application) contains no certification or acknowledgment as to the good faith basis for the Application or to the truth of the facts contained in the Application. For these reasons, the Application is neither compliant with Rule Tax 203.02 nor RSA 76:16.

For these reasons, the Town denies the Application. You may appeal the Town’s decision to the New Hampshire Board of Tax and Land Appeals or the Rockingham County Superior Court in accordance with RSA chapter 76:16-a and :17. Said appeal must be filed on or before September 1, 2021.

If you have any questions or concerns regarding this letter, you may contact me at the phone number or email address contained herein.

Very Truly Yours,

Eric A. Maher, Esq.  
[emaher@dtclawyers.com](mailto:emaher@dtclawyers.com)

Cc: William Manzi, Town Manager  
Angela Silva, Town Assessor  
Board of Selectmen

**RECEIVED**

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

MAR - 1 2021  
env-dated 3/1/2021  
at

Town of Seabrook  
Assessor's Office

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

Name: First Seabrook PT Associates, LLC  
Mailing Address: 840 Gessner Rd Ste 320, Houston, TX, 77024  
Telephone Number:(Work) 281-506-2591 (Home) \_\_\_\_\_

\*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: Ryan Cullen Paradigm Tax Group  
Mailing Address: 840 Gessner Rd Ste 320, Houston, TX, 77024  
Telephone Number:(Work) 281-506-2591 (Home) \_\_\_\_\_

**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>163</u>	<u>756 Lafayette Rd, Rockingham, NH</u>	<u>\$1,868,100</u>

**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, 2020**, 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.

Physical data  
market data

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On April 1, 2020, the fair market value of the property(s) was \$ 1,868,100

**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>
<u>attached</u>				

**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 2018 and 2019 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: 3/1/2020 \_\_\_\_\_  
Ryan Cullen  
(Signature)  
Ryan Cullen  
(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: 3/1/2020 \_\_\_\_\_  
Ryan Cullen  
(Representative's Signature)



**VALUE ANALYSIS**  
Effective Date: January 1, 2020

County Name: Rockingham

Property Address: 756 Lafayette Rd

Account Number: 763

Property City: Seabrook

Property Name: NH Seabrook Lafayette Rd (3992)

Property State: NH

Land SQFT: 82764  
Property Size: 9552  
Year Built: 2008  
M&S Class: Average C  
Section: 13  
Page: 28

**PTG COST:**  
Land Value:  
Imp Value:  
Total Value:

**PTG SALES**  
Land Value:  
Imp Value:  
Total Value:

2020 Noticed Land: \$ 1,218,400 \$ 14.72  
2020 Noticed Imps: \$ 649,700 \$ 68.02  
2020 Total Noticed Value: \$ 1,868,100 \$ 195.57

**PTG EQUITY:**  
Land Value:  
Imp Value:  
Total Value:

**PTG INCOME:**  
Income Value:

**Overall Indicated Value:**

# Paradigm

TAX GROUP

CAD Name: Rockingham  
 Property Address: 756 Lafayette Rd  
 Account Number: 763

## MARSHALL AND SWIFT SEGREGATED COST CALCULATOR METHOD

Improvement SQFT:	9,552			PSF	
BASE Square Foot Cost:	\$ 54.00		\$ 515,808		
Sprinklers:	\$ 3.10		\$ 29,611		
			\$ 545,419	\$ 57.10	
Story Height Multiplier:	1.00		\$ 545,419		
Current Cost Multiplier:	1.02		\$ 556,328		
Local Cost Multiplier:	1.02		\$ 567,454		
<b>TOTAL IMPROVEMENT REPLACEMENT COST :</b>			<b>\$ 567,454</b>	<b>\$ 59.41</b>	
Year Built:			2008		
Building Age:			12		
Building Life:			40		
Depreciation Percent:			14%		
Depreciation Amount:			\$ 79,444		
Total Depreciated Cost:			\$ 488,011		
Extra Features:	SQFT	PSF	LIFE	Good	
Paving	-	\$2.00	11	50%	\$ 0.00
Canopy	-	\$19.25	14	70%	\$ 0.00
Improvement Value:					\$ 488,011
Land Value:					\$ 900,000
<b>TOTAL MARKET VALUE:</b>					<b>\$ 1,388,011</b>

All Cost Data provided by Marshall & Swift Cost Calculator Estimator



## 400 Main St - Tri City Common

**SOLD**

Salem, NH 03079

Sale on 7/7/2020 for \$680,000 (\$64.76/SF) - Public Record

10,500 SF Retail Drug Store (Strip Center) Building Built in Mar 2014



### Buyer & Seller Contact Info

Recorded Buyer: **Ryan Crutchfield**  
4 Stickney Rd  
Atkinson, NH 03811  
**Danielle Crutchfield**

Recorded Seller: **Underhill Jyll**

### Transaction Details

ID: 5187802

Sale Date:	<b>07/07/2020</b>	Sale Type:	-
Escrow Length:	-	Bldg Type:	<b>Retail - Drug Store (Strip Center)</b>
Sale Price:	<b>\$680,000</b>	Year Built/Age:	<b>Built in Mar 2014 Age: 6</b>
Asking Price:	-	GLA:	<b>10,500 SF</b>
Price/SF:	<b>\$64.76</b>	Land Area:	<b>3.78 AC (164,657 SF)</b>
Price/AC Land Gross:	<b>\$179,894.18</b>		
Percent Leased:	<b>100.0%</b>	Percent Improved:	<b>64.0%</b>
Tenancy:	<b>Multi</b>	Total Value Assessed:	<b>\$1,979,600 in 2018</b>
		Improved Value Assessed:	<b>\$1,267,900</b>
		Land Value Assessed:	<b>\$711,700</b>
		Land Assessed/AC:	<b>\$188,280</b>
No. of Tenants:	<b>1</b>		
Tenants at time of sale:	<b>Subway</b>		
Parcel No:	<b>SLEM-000076-007299</b>		
Document No:	<b>000000033202</b>		

**400 Main St - Tri City Common****SOLD**

10,500 SF Retail Drug Store (Strip Center) Building Built in Mar 2014 (con't)

**Current Retail Information**

ID: 8796188

Property Type:	<b>Retail - Drug Store (Strip Center)</b>	GLA:	<b>10,500 SF</b>
Center:	<b>Tri City Common</b>	Total Avail:	<b>0 SF</b>
Bldg Status:	<b>Built in Mar 2014</b>	% Leased:	<b>100.0%</b>
Owner Type:	<b>Private REIT</b>	Bldg Vacant:	<b>0 SF</b>
Zoning:	<b>B2</b>	Land Area:	<b>3.78 AC</b>
Owner Occupied:	<b>No</b>	Lot Dimensions:	<b>-</b>
		Building FAR:	<b>0.06</b>
Rent/SF/Yr:	<b>-</b>	No. of Stores:	<b>-</b>
CAM:	<b>-</b>		
Street Frontage:	<b>170 feet on Main St (with 1 curb cut)</b>		
Expenses:	<b>2019 Tax @ \$4.14/sf</b>		
Parking:	<b>40 free Surface Spaces are available</b>		

**Location Information**

Park Name:	<b>Tri City Common</b>
Metro Market:	<b>Boston</b>
Submarket:	<b>Southern New Hampshire/Rockingham</b>
County:	<b>Rockingham</b>
CBSA:	<b>Boston-Cambridge-Newton, MA-NH</b>
CSA:	<b>Boston-Worcester-Providence, MA-RI-NH-CT</b>
DMA:	<b>Boston (Manchester), MA-NH-VT</b>

# 181 Plaistow Rd

**SOLD**

Plaistow, NH 03865

Sale on 6/28/2019 for \$800,000 (\$67.83/SF) - Research Complete  
11,794 SF Retail Building Built in 1965



### Buyer & Seller Contact Info

Recorded Buyer: **Kasabian & Judd Hldgs Realty L**  
66 New Boston Rd  
Kingston, NH 03848

Recorded Seller: **Realty Leblanc Trust**

Buyer Type: **Individual**

### Transaction Details

ID: 4854399

Sale Date:	<b>06/28/2019</b>	Sale Type:	<b>Investment</b>
Escrow Length:	-	Bldg Type:	<b>Retail</b>
Sale Price:	<b>\$800,000-Full Value</b>	Year Built/Age:	<b>Built in 1965 Age: 54</b>
Asking Price:	-	GLA:	<b>11,794 SF</b>
Price/SF:	<b>\$67.83</b>	Land Area:	<b>1.50 AC (65,340 SF)</b>
Price/AC Land Gross:	<b>\$533,333.33</b>		
Percent Leased:	-		
		Percent Improved:	<b>55.4%</b>
		Total Value Assessed:	<b>\$770,250 in 2018</b>
		Improved Value Assessed:	<b>\$426,500</b>
		Land Value Assessed:	<b>\$343,750</b>
		Land Assessed/AC:	<b>\$229,166</b>

Parcel No: **PLSW-000044-000076**  
Document No: **000000023984**

### Transaction Notes

On 6/26/2019 this 11,794 square foot retail building sold for \$800,000 from Realty Leblanc Trust to Kasabian & Judd Hldgs Realty L. It was confirmed as of 8/26/2019 that Crow's Nest is still the tenant, a popular restaurant in Plaistow, NH.

This information has been confirmed by public record.

**181 Plaistow Rd****SOLD**

11,794 SF Retail Building Built in 1965 (con't)

**Income Expense Data**

<b>Expenses</b>	- Taxes	<b>\$16,687</b>
	- Operating Expenses	
	<b>Total Expenses</b>	<b>\$16,687</b>

**Current Retail Information**

ID: 11180636

Property Type:	<b>Retail</b>	GLA:	<b>11,794 SF</b>
Center:	-	Total Avail:	<b>0 SF</b>
Bldg Status:	<b>Built in 1965</b>	% Leased:	<b>100.0%</b>
Owner Type:	-	Bldg Vacant:	<b>0 SF</b>
Zoning:	<b>C-1</b>	Land Area:	<b>1.50 AC</b>
Owner Occupied:	-	Lot Dimensions:	-
		Building FAR:	<b>0.18</b>
Rent/SF/Yr:	-	No. of Stores:	-
CAM:	-		
Expenses:	<b>2019 Tax @ \$1.41/sf</b>		

**Location Information**

Metro Market:	<b>Boston</b>
Submarket:	<b>Southern New Hampshire/Rockingham</b>
County:	<b>Rockingham</b>
CBSA:	<b>Boston-Cambridge-Newton, MA-NH</b>
CSA:	<b>Boston-Worcester-Providence, MA-RI-NH-CT</b>
DMA:	<b>Boston (Manchester), MA-NH-VT</b>

AGENT'S AUTHORIZATION

TO: The Assessor, Assessment Appeals Board, Auditor, Tax Collector, and Board of Supervisors

THIS IS TO AUTHORIZE PARADIGM TAX GROUP - ITS AGENTS AND EMPLOYEES  
655 Montgomery Street, Suite 1710  
San Francisco, CA 94111  
(415) 692-8521 ph/fax

to act in our behalf as our agent in all assessment matters for ALL properties, assessments and parcels which are owned, possessed, or controlled by us or any of our subsidiaries within your county.

PARADIGM is authorized as follows:

- Delegation of full authority to represent us in, any and all matters relative to prior and current assessments, appeals, payments, refunds, etc. You are to divulge to them, any and all information that you would divulge to us.
- To sign and file property tax returns, assessment appeals applications and authority to sign any related appeal or assessment documents for calendar year, fiscal year, roll year, tax year 2020 and prior on behalf of the undersigned.
- To obtain any and all information we have submitted to you and any information in your files pertinent to our assessments. To discuss any property assessment matters with county, client, property management or any relevant third party.
- To act in connection with Assessment Appeal applications, including appearances at hearings and withdrawal of said applications.

PARADIGM will provide us a copy of any application they file on our behalf.

This authorization is effective until revoked by certified letter signed by the owner, a partner, or a corporate officer. A photographic or facsimile copy of this authorization and my signature may be deemed to be the equivalent of the original or may be used as a duplicated original.

While we have delegated the above authority to this agent, we accept full responsibility for any and all actions they make on our behalf.

TAXPAYER: Dollar Tree - Family Dollar

SIGNED BY: [Signature]  
Signature

PRINT NAME: Jonathan L Elder

TITLE: VP Taxes

DATE: 11/12/20

**TOWN OF SEABROOK**

PO BOX 476, SEABROOK, NH 03874

**Final Tax Bill - 2020**

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	763	11/18/2020	7-98
Town Rate		6.57	<b>Assessed Valuation</b>
Local School Rate		6.41	Land: 1,218,400
State School Rate		2.07	Building: 649,700
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
<b>TOTAL RATE</b>		<b>15.97</b>	Tot Value: 1,868,100 Area: 1.90

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

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

**Tax Calculations**

Gross Value	\$1,868,100.00
Exemptions	
Net Value	\$1,868,100.00
<b>Total Tax</b>	<b>\$29,834.00</b>
Veteran Credit	
1st Bill	\$14,711.00
Previous Payments	
Prepayments	
<b>AMOUNT DUE 12/30/2020-----</b>	<b>\$15,123.00</b>

**Taxpayer's Name and Address** Bill #: 152636

**FIRST SEABROOK DT ASSOCIATES LLC  
80 NASHUA RD SUITE 24  
LONDONDERRY, NH 03053**

**Property Location:** 756 LAFAYETTE RD

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

**8.00 % APR Interest Charged After 12/30/2020**

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