

2023 TAX ABATEMENT APPROVAL FORM

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	AMT ABATED	TOT TAX AFTER ADJ	TOTAL ABATE ONLY
15-101-20	179507	132 Lower Collins St	Bruce G. Brown Revoc Trust of 2009 & Cynthia L. Brown Revoc Trust of 2009, Bruce & Cynthia Brown Trustees 42 Washington St Seabrook, NH 03874	3,295.00	170,100.00	\$3,295.00

NOTES: Total value of property in 2023 was \$388,500.00. Vision Appraisal made the mistake of adding a mobile home that is on that land but owned by another which is already taxed on a different map/lot. (15-101-200) The property of land only was \$170,100.00. The difference of \$218,400.00 making the abatement amount \$3,295.00. Please see attached property cards.

By vote of the Board of Selectmen, the above property taxes shall be ABATED for the 2023 Tax Year.

Date: _____

Theresa Kyle, Chairman

Srinivasan Ravikumar

Harold Eaton

RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

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

Name: Bruce + Cynthia Brown
 Mailing Address: 42 Washington St, Seabrook
 Telephone Number:(Work) _____ (Home) 603-474-2646.

*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: _____
 Mailing Address: _____
 Telephone Number:(Work) _____ (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>15-101-20</u>	<u>132 Lower Collins St</u>	<u>\$ 388,500</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>
<u>411 of 15-102</u>	<u>111 Rte 286</u>	<u>\$ 2,963,000</u>
<u>13-18-2</u>	<u>76 Centennial St</u>	<u>\$ 954,050</u>
<u>15-109-20</u>	<u>35 Adams Ave</u>	<u>\$ 161,600</u>
<u>15-109-80</u>	<u>47 Adams Ave</u>	<u>\$ 246,500</u>
<u>see attached.</u>		

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

Tax Year Appealed 2023

INSTRUCTIONS

1. Complete the application by typing or legibly printing. **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 Town of Seabrook by the deadline (see below). Date of filing is the date this form is either hand delivered to the Town of Seabrook, postmarked by the post office, or receipted by an overnight delivery service.

Deadlines: "Notice of tax" means the date the Board of Tax and Land Appeals determines the last tax bill was sent by the Town of Seabrook. (The Town of Seabrook 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 Town of Seabrook by March 1, 2024 following notice of tax (defined above).

Step Two: The Town of Seabrook has until July 1, 2024 following notice of tax to grant or deny the abatement application.

Step Three: Taxpayer must file appeal with the board of tax and land appeals (RSA 76:16-a) or the superior court (RSA 76:17) but not with both:

- 1) no earlier than: a) receiving the Town of Seabrook's decision on the abatement application; or b) July 1, 2024 following final tax bill if the Town of Seabrook has not responded; and
- 2) no later than September 1, 2024 following notice of tax.

3. **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, however, includes other grounds.

4. **SECTION F.** If request is based on disproportionate assessment, the taxpayer has the burden to show the assessment was disproportionate. To carry this burden, the taxpayer generally must show what the property was worth on April 1st of the year appealed. This value and the assessment would then be compared to other assessments in the Town of Seabrook. Therefore, comparable properties are an essential part of most abatement applications.

5. Make a copy of this form for your file.

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, 2023**, 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.

Vision Appraisal added a mobile to the land only
tax card. The value was \$ 170,100 for land only.
When they added the mobile the value increased to \$ 388,500.
The mobile home is already being taxed on 15-101-200 map/lot.
Difference being \$ 218,400. Amount abated is \$ 3,296.00

On April 1, 2023, the fair market value of the property(s) was \$ 388,500 was \$ 170,100.

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>

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 2021 and 2022 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: _____ (Signature)

_____ (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)

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT	
ARSENAULT FRANCIS J REVOC TRU						Description	Assessed
ARSENAULT THERESA E REVOC TR						RESIDNTL	276,600
132 LOWER COLLINS ST						RESIDNTL	5,700
SEABROOK NH 03874							276,600
							5,700
							282,300
						Total	282,300

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
ARSENAULT FRANCIS J REVOC TRUST &		5703	04-04-2016	U	I	0	1F
ARSENAULT FRANCIS J & THERESA E		5542	07-03-2014	U	V	0	1V
BROWN BRUCE G REVOCABLE TRUST		5319	05-25-2012	U	V	0	
Total							

EXEMPTIONS		Amount	Description	Number	Amount	Comm Int
Total		0.00				

ASSESSING NEIGHBORHOOD		Code	Description	Number	Amount	Comm Int
S		B	Tracing			

NOTES
 SER#ACHD11-0243-G-B & ACHD11-0243-G-A
 2015: NEW MOBILE HOME LOCATED ON 15-101-20, PART OF STONEYBROOK GREY
 2014 SKYLINE MOBILE HOME WOOD MANOR DEVELOPER STYLE. MODEL M924
mobile home is on this card.

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Insp Date	% Comp	Date Comp	Comments
2014-465	10-01-2014	EL	Electric Addition	04-01-2015	100	04-01-2015	ELEC WIRE SCREEN PORC
2014-392	09-05-2014	AD	Cert Occupancy	04-01-2015	100	04-01-2015	14X24 SCREEN PORCH
2014-0189	07-01-2014	CO	New Construct	04-01-2015	100	04-01-2015	CERT OF OCC
2014-189	06-02-2014	NC	New Construct	04-01-2015	100	04-01-2015	DOUBLE WIDE MOBILE HOM

LAND LINE VALUATION SECTION																		
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value				
1	1031	MANUFACT HMP	RES	0 SF	0.00	1.00000		1.00	50	1.100		0.0000	0	0				
Total Card Land Units														SF	Parcel Total Land Area	0.00	Total Land Value	0

APPRaised VALUE SUMMARY

Appraised Bldg. Value (Card)	276,600
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	5,700
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	282,300
Valuation Method	C

VISIT / CHANGE HISTORY							
Date	Id	Type	Is	Cd	Purpose/Result		
06-09-2021	SW			15	Field Review		
06-02-2016	JJ			15	Field Review		
04-06-2015	AS	01	1	99	Cyclical Review		
04-10-2013	MS	04		11	BP Pickup		

PREVIOUS ASSESSMENTS (HISTORY)							
Year	Code	Assessed	Year	Code	Assessed	Year	Code
2022	1031	276,600	2021	1031	276,600	2020	1031
2022	1031	5,700	2021	1031	5,700	2020	1031
Total		282,300	Total		282,300	Total	

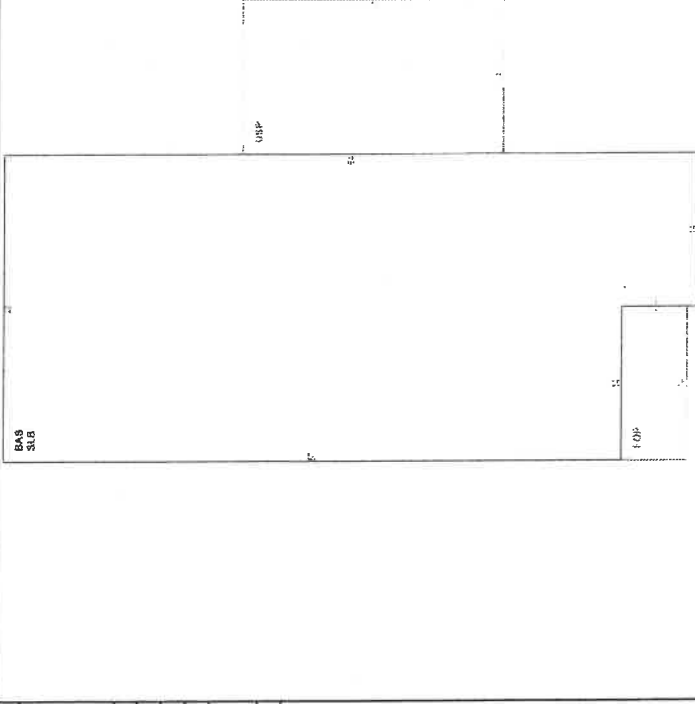
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VISION

CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)	
Element	Description	Element	Description
103	Manufact Home DW		
02	Manufact Home		
03	Average		
1		CONDO DATA	
1	Vinyl Siding	Parcel Id	C
25			Owne
03	Gable/Hip	Adjust Type	B
03	Asph/F Gls/Cmp	Condo Fir	S
05	Drywall/Sheet	Condo Unit	Factor%
12	Hardwood	COST / MARKET VALUATION	
06	Inlaid Sht Gds	Building Value New	297,460
03	Gas	Year Built	2014
04	Forced Air-Duc	Effective Year Built	2014
03	Central	Depreciation Code	A
02	2 Bedrooms	Remodel Rating	7
2		Depreciation %	
0		Functional Obsol	
6		External Obsol	
02	Average	Trend Factor	1
02	Average	Condition	
09D	Stonybrook DW	Condition %	93
		Percent Good	276,600
		Cns Sect Rcnld	
		Dep % Ovr	
		Misc Imp Ovr	
		Misc Imp Ovr Comment	
		Cost to Cure Ovr	
		Cost to Cure Ovr Comment	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)								
Code	Description	L/B Units	Unit Price	Yr Bld	Cond. Cd	% Gd	Grade	Appr. Value
SHD1	Shed Wood	L	240	12.00	2014	98	0.00	2,800
PAT1	Patio Avg.	L	480	6.00	2014	100	0.00	2,900

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,694	1,694	1,694	167.30	283,407
FOP	Porch, Open, Finished	0	84	17	33.86	2,844
SLB	Slab	0	0	0	0.00	0
USP	Porch, Screen, Unfinished	0	336	67	33.36	11,209
Ttl Gross Liv / Lease Area		1,694	3,808	1,778		297,460



CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT	
BROWN BRUCE G REVOC TRUST O	1 Level	1 All Public	1 Paved							Code	Assessed
BROWN CYNTHIA L REVOC TRUST										1030	215,500
42 WASHINGTON ST										1030	170,100
										1030	2,900
SEABROOK NH 03874	SUPPLEMENTAL DATA										215,500
		Alt Prcl ID 15101020	# Ind Unit	Res Mail L							170,100
		Type 12	Trust	Life Estate	Precinct U						2,900
		# Bldgs	# Res Unit	# Com Unit							
		GIS ID 15-101-20	Assoc Pid#								388,500

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
BROWN BRUCE G REVOC TRUST OF 2009	5319	1956	05-25-2012	U	V	0	

EXEMPTIONS		Amount	Description	Number	Amount	Comm Int
		0.00				
		Total				

ASSESSING NEIGHBORHOOD		Tracing	Batch
Nbhd S3			

NOTES
 NEW LOT FOR 2013 FROM
 15-101, LOT 1B ON PLAN #D-37510
 OWNED BY ANOTHER SEE TAX MAP 15-101-200
 2015: REMOVE VACANCY FACTOR, NEW
 MH ON THIS LOT

64X28 SKYLINE, WOOD MANOR DEVELOP STYLE
 MODEL M924 SERIAL#ACHD11-0243-G-B &

BUILDING PERMIT RECORD		Amount	Insp Date	% Comp	Date Comp	Comments
Permit Id D-37510	12-13-2012		04-01-2013	100	04-01-2013	MINOR SUBDIVISION
2012-23	08-21-2012		04-01-2013	100	04-01-2013	2 LOT SUBDIVISION APPRO

LAND LINE VALUATION SECTION														
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1030	MANUFACT HM	RES	15,000	SF	10.31	1.00000	5	1.00	50	1.100	1.0000	11.34	170,100
				Total Card Land Units	SF	Parcel Total Land Area		0.34			Total Land Value			170,100

APPRaised VALUE SUMMARY
 Appraised Bldg. Value (Card) 215,500
 Appraised Xf (B) Value (Bldg) 0
 Appraised Ob (B) Value (Bldg) 2,900
 Appraised Land Value (Bldg) 170,100
 Special Land Value 0
 Total Appraised Parcel Value 388,500
 Valuation Method C

VISIT / CHANGE HISTORY
 Total Appraised Parcel Value 388,500

Date	Id	Type	Is	Cd	Purpose/Result
10-13-2023	JB			01	Measur+1 Visit
06-09-2021	SW			15	Field Review
06-02-2016	JJ			15	Field Review
02-18-2015	AS			12	Office Change

VISION

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT
BROWN BRUCE G REVOCABLE TRU		1 Level	1 All Public	1 Paved		Assessed 170,100
BROWN CYNTHIA L REVOCABLE TR						Assessed 170,100
42 WASHINGTON ST						Assessed 170,100
SEABROOK NH 03874		All Prcl ID 15101020	SUPPLEMENTAL DATA			
		Type # Bldgs 12	# Ind Unit Res Mail L			
		# Res Unit	Trust			
		# Com Unit	Life Estate Precinct U			
		GIS ID 15-101-20	Assoc Pict#			

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC
BROWN BRUCE G REVOCABLE TRUST OF		5319	1956	05-25-2012	U	V	0
Total							

EXEMPTIONS		Amount	Description	Number	Amount	Comm Int
Total		0.00				

OTHER ASSESSMENTS		Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
Total		2021	1302	154,700	2020	1302	123,800	2019	1302	123,800

ASSESSING NEIGHBORHOOD		Nbhd Name	Batch
Total		S3	

NOTES
 NEW LOT FOR 2013 FROM ACHD11-0243-G-A LOCATED ON THIS PARCEL
 OWNED BY ANOTHER SEE TAX MAP 15-101-200
 2015: REMOVE VACANCY FACTOR, NEW MH ON THIS LOT

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
Total Appraised Parcel Value		D-37510	12-13-2012	PB	Planning Board		04-01-2013	100	04-01-2013	MINOR SUBDIVISION
		2012-23	08-21-2012	PB	Planning Board		04-01-2013	100	04-01-2013	2 LOT SUBDIVISION APPRO

LAND LINE VALUATION SECTION																	
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value		
1	1302	LAND/w MH	RES		15,000 SF	10.31	1.00000	5	1.00	50	1.100		1.0000	11.34	170,100		
Total Card Land Units														SF	Parcel Total Land Area 0.34	Total Land Value	170,100

APPRaised VALUE SUMMARY
 Appraised Bldg. Value (Card) 0
 Appraised Xf (B) Value (Bldg) 0
 Appraised Ob (B) Value (Bldg) 0
 Appraised Land Value (Bldg) 170,100
 Special Land Value 0
 Total Appraised Parcel Value 170,100
 Valuation Method C

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CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 99 Model: 00 Grade: Vacant Land		Vacant Land			
Stories: Occupancy Exterior Wall 1 Exterior Wall 2 Roof Structure: Roof Cover Interior Wall 1 Interior Wall 2 Interior Fir 1 Interior Fir 2 Heat Fuel Heat Type: AC Type: Total Bedrooms Total Bthrms: Total Half Baths Total Xtra Fixtrs Total Rooms: Bath Style: Kitchen Style: Location: MHP					
			CONDO DATA Parcel Id: C Adjust Type: B Condo Fir: S Condo Unit: 1 COST / MARKET VALUATION		
			Building Value New: 0 Year Built: 0 Effective Year Built: 0 Depreciation Code: 0 Remodel Rating: 0 Year Remodeled: 0 Depreciation %: 0 Functional Obsol: 0 External Obsol: 0 Trend Factor: 1 Condition: 1 Condition %: 1 Percent Good: 1 Cns Sect Rchld: 1 Dep % Ovr: 1 Dep Ovr Comment: 1 Misc Imp Ovr: 1 Misc Imp Ovr Comment: 1 Cost to Cure Ovr: 1 Cost to Cure Ovr Comment: 1		

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

Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Efr Area	Unit Cost	Undeprec Value
	Ttl Gross Liv / Lease Area	0	0	0	0	0

No Sketch

