

## 2023 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	AMT TAXED	TOT TAX AFTER ADJ	REFUND
13-58-20	179065	68 Farm Lane	Norman & Debra Souther 92 Washington Street Seabrook, NH 03874	\$442,200	\$424,900	\$261.10

NOTES: The property owner took out a building permit for a generator. When Vision Appraisal added it they added it as Gen 2 (commercial). This should have been added as Gen 1 (residential). It was assessed at \$20,000 instead of \$2,700. The abatement is for \$261.10.

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

Date: \_\_\_\_\_

\_\_\_\_\_, Chairman

\_\_\_\_\_, Vice-Chairman

\_\_\_\_\_, Clerk

**TAX COLLECTOR'S APPLY**  
 ACCT: 01-160-31100-000  
 DATE PAID: 5/30/23  
 PRINCIPAL: 261.10  
 INTEREST: 7.30  
 TOTAL REFUND: \$ 268.40

TAX COLL INIT: NXL  
 DATE: 2/10/24

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

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

Name: Norman Suther  
Mailing Address: 92 Washington St, Seabrook, NH  
Telephone Number:(Work) 603-474-2242 (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: \_\_\_\_\_  
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>13-58-20</u>	<u>68 Farm lane</u>	<u>\$ 442,200</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, 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 assessed generator as a commercial  
generator for \$20,000. Instead of a Residential generator  
for \$2,700. Difference of \$17,300. making the abatement \$261.10.

On April 1, 2023, the fair market value of the property(s) was \$ 442,200

**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>
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CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
SOUTHER NORMAN A JR & DEBORA						Description	Code	Assessed	Assessed
92 WASHINGTON ST						RESIDENTL	1021	227,300	227,300
SEABROOK NH 03874						RES LAND	1021	190,900	190,900
						RESIDENTL	1021	24,000	24,000
Type 20									
# Bldgs 1									
# Res Unit 1									
# Com Unit									
GIS ID 13-58-900									
Assoc Pld#									
Alt Pct ID									
# Ind Unit									
Res Mail L YES									
Trust									
Life Estate									
Precinct U									

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
SOUTHER NORMAN A JR & DEBORAH L		4362	0184	09-15-2004	U	1	314,900	1	2023	1021	227,300	2022	1021	227,300	2021	1021	207,300
FELCH DONALD B			0				0		1021	190,900	1021	190,900	1021	190,900	1021	173,500	
									1021	24,000	1021	24,000	1021	24,000	1021	24,000	
Total									Total	442,200	Total	442,200	Total	442,200	Total	404,800	

EXEMPTIONS		Description	Amount	Code	Description	Number	Amount	Comm Int
Year	Code			VC	Veterans Credit	1	750.00	0.00
Total			0.00					

ASSESSING NEIGHBORHOOD		Nbhd Name	Batch
Nbhd	N2	B	Tracing

NOTES

2013:ADD SHED:  
 SHOWN AS UNIT 2  
 ON PLAN D-30821

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
MP-21-111	11-05-2021	HV	HVAC	960	04-25-2022	100	04-25-2022	100	04-25-2022	RUN 10' GAS LN FR TMK TO
2015-445	08-31-2015	RE	Remodel	1,643	03-17-2016	100	03-17-2016	100	03-17-2016	NEW FRENCH DOOR
2012-169	08-17-2012	OB	Outbuilding	3,500	04-01-2013	100	04-01-2013	100	04-01-2013	10 X 14 SHED
2005-283	08-05-2005	OB	Outbuilding	20,000	04-06-2006	100	10-01-2005	2	09-14-2004	CAR GARAGE (DETACHED REVISED SITE+FLOOR PLA
D-31967	09-14-2004	PB	Planning Board		04-29-2005	100	09-01-2004		09-01-2004	28X48 3 BDRM RANCH
04-066	03-29-2004	NC	New Construct	86,000	04-29-2005	100	01-21-2003		01-21-2003	CONDO CONVERSION
D-30281	11-20-2002	PB	Plananna Board		01-21-2003	100	01-20-2002		01-20-2002	CONDO CONVERSION

LAND LINE VALUATION SECTION		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	1021	CONDEX	RES	RES	43,560	SF	4.26	0.90000	4	1.00	50	1.100	LCA + 50% CA	1.0000	4.22	183,700
1	1021	CONDEX	RES	RES	0,520	AC	12,500.00	1.00000	0	1.00	50	1.100		1.0000	13,750	7,200
Total Card Land Units																
Total Land Area							1.52									190,900



*generator*

**APPRAISED VALUE SUMMARY**

Appraised Bldg. Value (Card)	207,300
Appraised Xf (B) Value (Bldg)	20,000
Appraised Ob (B) Value (Bldg)	24,000
Appraised Land Value (Bldg)	190,900
Special Land Value	0
Total Appraised Parcel Value	442,200
Valuation Method	C

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Ca	Purpose/Result
		04-25-2022	AN			11	BP Pickup
		06-09-2021	SW			15	Field Review
		05-10-2017	RK			07	Measur/Inf/Dr
		06-06-2016	JJ			15	Field Review
		05-08-2013	MS			12	Office Change
		03-14-2013	AS			11	BP Pickup
		08-11-2011	JG			15	Field Review

- Parcel
- Legal Information
  - Account Information
  - Owner And Deed
  - Assessment History
  - Other Assessments
  - Exemptions
  - Supplemental Data
  - Abatement
  - Assessment Change
  - Parcel Address
  - Associated Parcels
  - Notice History
  - Property Notes
  - Parcel Audit
  - Sub Division History
- Classification & Land Information
  - Classification & Land Information
- Building Information
  - Construction Details
  - Depreciation
- Extra Features (1)
  - Building Permits
  - Fires
  - Visit History
  - Building Notes (4)
  - Photos
  - Sketch
- Outbuildings
  - Outbuildings (2)
- Comparables
  - Comp Sales Photo
  - Comp Sales Detail
- Income Valuation
  - Economic Income Valuation
- Parcel
  - Owner Maintenance
  - Reports
  - Smart Links

Mblu: 13/ 58/ 20/ Account Number: 13058020 Primary Use: 1021 Living Area: 1344.00 Sqr/ Lvw/Gba: 329.02  
 Alt Parcel ID: Owners Name: SOUTHER NORM Parcel Name: Year Built: 2004 Condition:  
 Internal ID: 102224 Location: 66 FARM LN Total Assessed: \$442,200 Land Acres: 1.520000 Work In Progress: 0

Value Source C Living Area/GBA: 1,344 RCN: \$235,539 Regression \$0  
 Primary Bldg Use: 1021 Effective Area: 1,625 Bldg % Good: 88.00 Income \$0  
 Building Style: 01 Size Adj Factor: 1.12905 RCNLD: \$207,300  
 Bldg+Ext Ren For All Bldgs: \$255,539.00



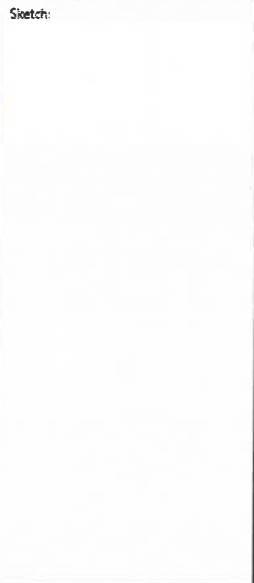
Extra Features

Section	Code	Sub Type	Description	Sub Desc	Unit Type	Units	Unit Price	Year	Dep Rate	% Good	Quantity	Rcn	Meas 1	Meas 2	Notes	Assess Value	Val
1	GEN2		Struc: Gen2		UNITS	1.00	\$20,000.00	2021	1.00	100	20,000.00	1				20,000.00	

Add Extra Features Delete Extra Features

Primary Extra Feature information	Additional Extra Feature information
Section: 1	Quantity:
Code: GEN2 Struc: Gen2	Quantity:
Sub Type:	Condition:
Unit Price: \$20,000.00	Year: 2021
Unit Price Override:	Effective Year: 2021
Unit Type: UNITS	Effective Year Override:
Units: 1.00	Depreciation: 1.00
Measure 1:	Percent Good: 100
Measure 2:	Economic Obso:
Notes:	Functional Cost:
	Stories:
	Basement:

Override %



## Genessa Carrillo

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**From:** Mike Tarello <MTarello@vgsi.com>  
**Sent:** Friday, January 26, 2024 1:01 PM  
**To:** Genessa Carrillo  
**Cc:** William Manzi; Stephen Whalen; Sandra Schmucki; Grace Sawyer  
**Subject:** RE: 74 Marshview Circle & 66 Farm Lane, Seabrook

Hi Genessa,

I looked into it. They should be GEN1 for residential not GEN2 that's for commercial. Sandra, can you change the guidelines to correct this and let the team know. Let's check the cards going to DE to make sure they are correct. Thanks.

Michael

**From:** Genessa Carrillo <gcarrillo@seabrooknh.org>  
**Sent:** Friday, January 26, 2024 12:11 PM  
**To:** Mike Tarello <MTarello@vgsi.com>  
**Cc:** William Manzi <wmanzi@seabrooknh.org>  
**Subject:** 74 Marshview Circle & 66 Farm Lane, Seabrook

**[EXTERNAL EMAIL]** DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Hi Mike,

I've had a few errors on cards with generators. Residential generators are being taxed between \$18,000-\$20,000 when they should be taxed at about \$2,700. I have attached the cards to show the error and what the old card shows. I think maybe an extra 0 is being added by mistake. I will also need to know what the correct value for the generator at 66 Farm Lane as they will need to be abated and it's a new generator that was just added in 2023.

This is causing abatements to be processed.

Thanks for your help,  
Genessa

**Genessa Carrillo**  
*Assessing Secretary/Clerk*  
*Office of the Assessor*  
*P.O. Box 456*  
*Seabrook, NH 03874*  
*(603)474-2966*  
[gcarrillo@seabrooknh.org](mailto:gcarrillo@seabrooknh.org)

**TOWN OF SEABROOK**

PO BOX 476, SEABROOK, NH 03874

**FINAL TAX BILL 2023**

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2023	102224	12/08/2023	13-58-20
			<b>Assessed Valuation</b>
Town Rate		7.05	
Local School Rate		5.74	Land: 190,900
State School Rate		1.53	Building: 251,300
County Rate		0.77	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
<b>TOTAL RATE</b>		<b>15.09</b>	<b>Tot Value: 442,200</b> Area: 1.52

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

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

Tax Calculations	
Gross Value	\$442,200.00
Exemptions	
Net Value	\$442,200.00
Total Tax	\$6,673.00
Veteran Credit	\$750.00
Final Bill 2023	\$2,554.00
Previous Payments	\$2,554.00
Prepayments	
<b>TAX DUE JAN 19, 2024</b>	<b>\$3,369.00</b>

**Taxpayer's Name and Address** Bill #:179065

**SOUTHER NORMAN A JR & DEBORAH L**  
**92 WASHINGTON ST**  
**SEABROOK, NH 03874**

**Property Location:** 66 FARM LN

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

**8.00 % APR Interest Charged After 1/19/2024**

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