



Town of Allenstown
Assessing Office
16 School Street
Allenstown, NH 03275
603-485-4276 ext. 114
dseverance@allenstownnh.gov

TO: Board of Selectpersons

FROM: Donna Severance
Assessing Clerk

DATE: October 17, 2016

RE: 2014 & 2015 Abatement Request

Attached is a request for 2014 & 2015 property abatement by way of the Board of Tax and Land Appeal decision to grant the abatement appeal of Sunrise Hill Associates, Sunrise Hill Drive, Allenstown, NH 03275.



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October 17, 2016
To Kathleen Roger
Collector of Taxes:

By vote of the Board of Selectmen/Assessors upon the request of:

Name: Sunrise Hill Associates
Young Drive/Sunrise Hill Drive
Allenstown, NH 03275

Subject: Tax Abatement for property located at
Map/Lot 108-088

In the amount of \$16,344 (2014)
\$16,404 (2015)
\$32,748 Total

Reason: Sunrise Hill Associates applied for a property abatement in years 2014 & 2015. The appeals went to the Board of Tax and Land Appeal for a decision. The Board's decision was for an abatement in the amount listed above.

Per Order of:

Jason Tardiff, Chair

David Eaton, Member

Jeffery Gryval, Member

Date: _____



Avitar Associates of New England, Inc.

A Municipal Services Company

September 28, 2016

Town of Allenstown
Donna Severance
Board of Selectmen
16 School Street
Allenstown, NH 03275

Re: Sunrise Hill Associates v. Town of Allenstown
Docket No. 27851-14PT

Dear Donna & Board Members;

On or about July 19, 2016, we received the BTLA decision on the above-mentioned appeal. At that time, I had contacted you requesting you not to proceed with the abatement as we were preparing a motion for reconsideration, as we believe the BTLA missed the mark with regard to the capitalization (cap) rate used. On September 8, 2016, we received the final order from the Board upholding their previous decision. I am conflicted as I believe the BTLA completely disregarded the facts presented and simply applied a cap rate they felt was appropriate but was not supported by the evidence. However, the only option at this point would be to file an appeal to the Supreme Court and that is a costly venture. Further, cases heard before the Supreme Court are based on matters of law, ie., did the BTLA misconstrue the law?

At this point, given the expense associated with appeal, it is best to simply accept the BTLA's decision and process the abatement as outlined within. The assessment for 2014 was \$1,470,400 and for 2015 was \$1,509,100. With a BTLA ordered assessment of \$1,034,000, this results in a value difference of \$436,400 for 2014 and \$475,100 for 2015 to process the abatement on. With a 2014 tax rate of \$33.78, this results in a **2014 abatement of \$14,742** plus statutory interest and for **2015 with a rate of \$32.83 an abatement of \$15,598** plus statutory interest. When I am next in town, I will update the assessment for tax year 2016 to avoid an additional abatement.

As always, should you have questions or concerns, please do not hesitate to contact me.

Sincerely,

Loren J. Martin, CNHA, Sr. Assessor
President, Assessing Operations

LJM/sjc

2015 Property Tax Abatement

Sunrise Hill Associates
Young Drive/Sunrise Hill Drive

2015 Assessment	\$1,509,100.00
Abated Amount	<u>\$475,100.00</u>
New Assessment	\$1,034,000.00
2015 Tax Rate	\$32.83
Number of days since bill paid	\$291.00
Amount of funds to be returned	\$15,597.53
Plus interest (6%)	<u>\$746.12</u>
Total	<u>\$16,343.65</u>

*based on property taxes being current

2014 Property Tax Abatement

Sunrise Hill Associates
Young Drive/Sunrise Hill Drive

2014 Assessment	\$1,470,400.00
Abated Amount	<u>\$436,400.00</u>
New Assessment	\$1,034,000.00
2014 Tax Rate	\$33.78
Number of days since bill paid	\$686.00
Amount of funds to be returned	\$14,741.59
Plus interest (6%)	<u>\$1,662.37</u>
Total	<u>\$16,403.96</u>

*based on property taxes being current