William L. Edwards

Candlewood Hill Road Francestown, N.H. 03043-0104

January 6, 1986

Selectmen Antrim, N.H. 03440

Re: Abatement of real estate taxes William L. Edwards, Building on Map 2; lot #879.

Sirs:

This is a request for abatement of real estate taxes on the building I own which is situated on the land of another.

When the original 1985 reappraisans were sent out by your appraisal firm, several errors of fact were apparent.

- 1. William Edwards individually was not assessed on any building the only notice he has ever received down to the time of the tax bills was on his sixteen acre tract on west street.
- 2. Originally the Cilley Estates forty-eight acre tract off West Street was not assessed.
- 3. The Cilley estate was assessed for a set of buildings which it does not own on Gregg Lake.

Following receipt of the original assessments I made an appointment with the "professional" appraisers and arranged to have Richard Schacht and Attorney Lloyd Henderson attend the session with me. The latter were included because they have both seen the building owned by me on the Cilley lot on Gregg Lake.

My purposes in requesting the appraisal review relevant here were to

- 1. Correct their error in the maission of an assessment on the Cilley Estates' forty-eight acre tract;
- 2. correct their error of including a building on the Cilley Estates Gregg Lakk lot; and
- 3. to address the question of value of the building owned by but not assessed to William L. Edwards.

At the hearing I noted the above matters and there was an extended discussion of the building value on the Cilley lot.

Both realtor Richard Schacht and Attorney Henderson supported my contention that thebuilding had no value. We all pointed out that no on site examination of the building could have been made by the appraisers because the building has been broken into, the doors have been kicked in, windows have been broken, extensive weather damage and animal damage has been done. The building is uninhabitable and is not salvegable.

Quite frankly, when I acquired the building from Mr and Mrs Nichols to resolve a long disagreement which had existed between them and my aunts, I would have asked the fire chief to burn it down but for the fact that it is not only in the woods but trees are growing right up against it.

It became clear on examination of the assessment cards that the building there described were the buildings of the Wirthington Development Company and that they had not been assessed to that taxpayer but to the Cilley estate. No assessment of the Edwards building was presented.

The assessorsreaction was that they would review all the information and make corrections.

Several weeks went by after that hearing and no further information was received by me. I wrote your honorable board at that time and was informed that you had asked the appraisers back to deal with several matters.

Subsequently I received a notice from the assessors that they had assessed the forty-eight acre tract to the Cilley estate; that they had removed the building from the Cilley assessment; and that they had assessed the building to the Wirthington Development Company.

Nothing was said with respect to the William L. Edwards building and in light of all the trouble I had gone to to discus the matter I think I reasonably assumed that they had agreed that it had no value.

I mention the above, which when taken with the detailed memorandum and plans I have filed over the years, clearly demonstrates the extensive good faith efforts I have made in dealing with the town and its officers.

Naturally I was surprised - unpleasantly - by the tax bill and the \$10,400. assessment. I am certain that no appraiser ever inspected the premises. The assessment card, item 509, states that the building has a full bath. This building is a primative, open studed, building paper covered one story shack which has never had a bath or septic system of any kind in its history. It had at one time an attached two holer which has been rendered use less by hedgehogs and rot. Item 516 states that the building is in fair condition. Obviously from what I, Schacht, and Henderson have said it is an uninhabitable and unsalvageable dump.

As I said above the building is a primative, open studded, building paper covered cottage of the twenties vintage standing on stone piers. Even with inflation a foolish prices, one can still build a two car garage on a poured concrete slab for less than \$7,500. and such a

garage is new and in far better condition than this building.

Turning again to the assessment card, item 901, and the computations relative thereto, we see that the assessors have computed a replacement cost of \$34,850.00 for a two hundred and fifty-two square foot building. This represents a square foot replacement cost of ONE HUNDRED AND THIRTY-EIGHT dollars. Every sunday - generally - New England Homes has advertised new complete - with applianced and cabneted kitchens, full bathrooms, complete plumbing, wiring and heating, wall to wall carpeting, painted and papered walls and fully insulated, sided and roofed - modulars for around thirty-five dollars a square foot. I am sure that your honorable board will agree with me that this assessment is absurd, ludicrous and indefensible on its face.

I feel somewhat foolish to have to write this letter but I am certain you will agree with me that I have been put in this situation through the incompetence of the so called professional appraisers. Obviously I will not go on paying taxes on the building and the town is welcome to it. Frankly I doubt that it has any salvage value and I can assure you that it has no right to remain on the Cilley Estates land.

May I suggest that as a compromise to rid us all expeditiously of this silly problem that you abate the taxes on the building for 1985 to the eighty dollars I have already paid and that the building be determined to have no value from 1986 and on. When spring comes I will send some chain saw expert to the site and have him knock the damn thing the rest of the way to the ground.

William L. Edwards