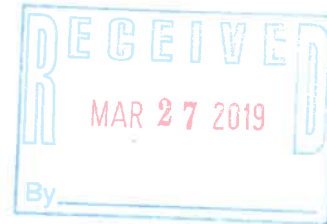


BOSEN & ASSOCIATES, P.L.L.C.
ATTORNEYS AT LAW

February 21, 2019

Jack Blalock, Mayor
Portsmouth City Council
1 Junkins Avenue
Portsmouth, NH 03801



John K. Bosen
Admitted in NH & MA

Christopher P. Mulligan
Admitted in NH & ME

David M. Howard
Admitted in NH

Molly C. Ferrara
Admitted in NH & ME

Bernard Pelech
Admitted in NH & ME

**RE: Request for Restoration of Involuntarily Merged Lots Pursuant to RSA
674:39-aa (27 Thaxter Road / Tax Map 166, Lot 39)**

Dear Mr. Mayor:

This office represents the interest of Chad Callihan, owner of the above referenced property. Please consider this a formal request for the restoration of two involuntarily merged lots to their premerger status, pursuant under RSA 674:39-aa.

The City Assessor's present records indicate that Map 166, Lot 39 is a single lot measuring .289 acres, located at 27 Thaxter Road. See Exhibit A (current tax map). There are actually two separate lots, one measuring approximately 2,580 square feet, and the other measuring approximately 10,000 square feet, which have been involuntarily merged. The city's tax cards running from 1951 through 1971 actually identify the property as three separate parcels for taxation purposes, two parcels with 5000 square feet each, and a third with 2,580 square feet. See Exhibits B, C and D (Tax cards for Map 52, Lots 44, 45 and 46, respectively). According to current assessor records, the dwelling at 27 Thaxter Road was constructed in 1929 and the garage was constructed in 1940. See Exhibit E. The dwelling is entirely on former Lot 44, and the garage is on both former Lot 44 and 45.

It is the lot that is represented by Exhibit D, former Lot 46, that the applicant seeks to restore. In the 1988 tax card for the property recognizes the lot is comprised of a "primary site" and a "secondary site." See Exhibit F. Sometime between 1972 and 1988, therefore, the City involuntarily merged the lots into a single, unified lot for tax purposes.


No owner in the chain of title voluntarily merged these lots. The fact the lots were conveyed to Mr. Callihan in a single deed is not legally sufficient to effect a voluntary

Jack Blalock, Mayor
February 22, 2019
Page Two

merger of the lots. *See Roberts v. Windham*, 165 NH 186, 192 (2013) (holding that the conveyance of multiple lots as one tract in a single deed does not support a finding of a voluntary merger). Therefore, pursuant to RSA 674:39-aa, I formally request that the lots be restored to their premerger status, and all zoning and tax maps be updated to identify the premerger boundaries of those lots.

I respectfully request that this matter be added to the agenda of the next City Council meeting. Thank you for your attention and please contact me if you have any questions or require additional information.

Sincerely,



Christopher P. Mulligan

CPM/mec

Enclosures

cc: Chad Callihan (w/ enclosures)
Juliet Walker, Planning Director (w/ enclosures)

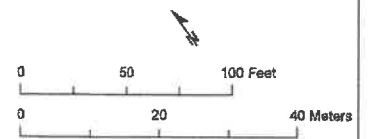
BOSEN & ASSOCIATES, P.L.L.C.
ATTORNEYS AT LAW

EXHIBIT

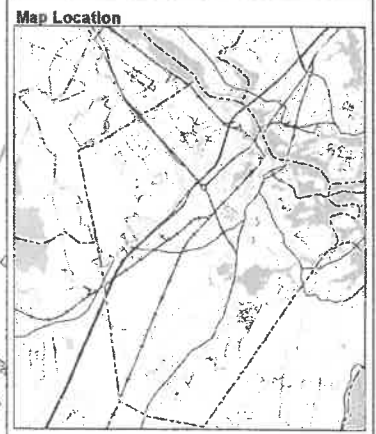
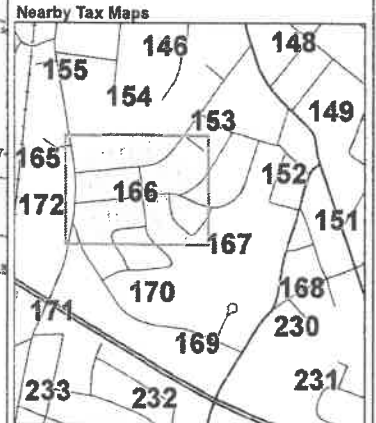
A

Partial Legend

- See the cover sheet for the complete legend.
- 7-5A** Lot or lot-unit number
 - 2.56 ac Parcel area in acres (ac) or square feet (sf)
 - 25 Address number
 - 233-137 Parcel number from a neighboring map
 - 50' Parcel line dimension
 - SIMS AVE Street name
 - Parcel boundary
 - Parcel ROW boundary
 - Water boundary
 - Structure (1994 data)
 - Parcel covered by this map
 - Parcel from a neighboring map (see other map for current status)



This map is for assessment purposes only. It is not intended for legal description or conveyance. Parcels are mapped as of April 1. Building footprints are 2006 data and may not represent current structures. Streets appearing on this map may be paper (unbuilt) streets. Lot numbers take precedence over address numbers. Address numbers shown on this map may not represent posted or legal addresses.



Portsmouth, New Hampshire
2018
Tax Map 166



Sept. 1980

PROPERTY ASSESSMENT RECORD - CITY OF PORTSMOUTH, N. H.

PLAN **52** LOT **44**
 ADDRESS **27 THAYER BLVD East**



ORVILLE N. GUPTILL 943-498 Aug 11 '38 5,000'

ASSESSMENT YEAR	LAND	BUILDINGS	TOTAL
53			3500
57			3900
64			4400
66	1000	4500	5500
68	1200	5400	6400
70	2000	10800	12800
71	2500	10300	13300
72			
73			
74			
75			
76			
77			
78			
79			
80			
81			
82			
83			
84			
85			
86			
87			
88			
89			
90			
91			
92			
93			
94			
95			
96			
97			
98			
99			
00			

RURAL PROPERTY

Incl. *45 + 4C

PROPERTY FACTORS			
TOPOGRAPHY	LEVEL	ROLLING	LEDGE
SOIL TYPE	LGAM	SAND	CLAY
LAND CLASS	GOOD	FAIR	POOR
DRAINAGE	GOOD	FAIR	POOR
WATER SUPPLY	GOOD	FAIR	POOR
FENCES	GOOD	FAIR	NONE
ELECTRICITY	YES	NO	
TELEPHONE	YES	NO	
ROAD	PAVED	DIRT	
REMARKS			

LAND VALUE COMPUTATIONS AND SUMMARY			
CLASSIFICATION	NO. OF ACRES	RATE	TOTAL
ILLABLE*			
PASTURE			
WOODED			
WASTE LAND			
TOTAL ACREAGE			
TOTAL VALUE LAND			
TOTAL VALUE BUILDINGS			
TOTAL VALUE LAND & BUILDINGS			

OWNERS PREVIOUS TO 1981	
NAME	DATE ASSESSMENT
ORVILLE N. GUPTILL	
LUTHERA GUPTILL	
Walter A. Goble 1928	3000
John Blaisdell 1908	

URBAN PROPERTY

5000 SQ. FT.

PROPERTY FACTORS	
TOPOGRAPHY	IMPROVEMENTS
LEVEL	<input checked="" type="checkbox"/> WATER
HIGH	<input checked="" type="checkbox"/> SEWER
LOW	<input checked="" type="checkbox"/> GAS
ROLLING	<input checked="" type="checkbox"/> ELECTRICITY
SWAMPY	<input checked="" type="checkbox"/> ALL UTILITIES
	<input checked="" type="checkbox"/> WASTE DISPOSAL
	TREND OF DISTRICT
PAVED	<input checked="" type="checkbox"/> IMPROVING
SEMI-IMPROVED	<input checked="" type="checkbox"/> STATIC
DIRT	<input checked="" type="checkbox"/> DECLINING
SIDEWALK	

LAND VALUE COMPUTATIONS AND SUMMARY				
FRONTAGE	DEPTH	UNIT PRICE	DEPTH FACTOR	FRONT FT. PRICE
50	100	10		
TOTAL VALUE LAND				500
TOTAL VALUE BUILDINGS				3000
TOTAL VALUE LAND & BUILDINGS				3500

~~500~~
3000
3500

Too Low

Appt. 1980

PROPERTY ASSESSMENT RECORD. - CITY OF PORTSMOUTH, N. H.

PLAN **52** LOT **45**

ADDRESS **THAMES ROAD East** **LOT ONLY LANDSCAPED**

DESCRIPTION **5000 S.F.**

OWNER **ORVILLE N GORTILL** DATE OF TRANSFER **2/3/48** 8/10/38

LAND	
BUILD	
TOTAL	
LAND	500
BUILD	
TOTAL	500
LAND	1000
BUILD	
TOTAL	1000
LAND	2000
BUILD	
TOTAL	2000

RURAL PROPERTY

PROPERTY FACTORS				LAND VALUE COMPUTATIONS AND SUMMARY				OWNERS PREVIOUS TO 1891		
TOPOGRAPHY	LEVEL	ROLLING	LEDGE	CLASSIFICATION	NO. OF ACRES	RATE	TOTAL	NAME	DATE	ASSESSMENTS
SOIL TYPE	LEAM	SAND	CLAY	TILLABLE						
SAND CLASS	SOOD	FAIR	POOR	PASTURE						
DRAINAGE	SOOD	FAIR	POOR	WOODED						
WATER SUPPLY	SOOD	FAIR	POOR	WASTE LAND						
PERCES	SOOD	FAIR	POOR	TOTAL ACREAGE						
ELECTRICITY	YES	NO		TOTAL VALUE LAND						
TELEPHONE	YES	NO		TOTAL VALUE BUILDINGS						
ROAD	PAVED	UNK	DIRT	TOTAL VALUE LAND & BUILDINGS						
REMARKS										

OWNERS PREVIOUS TO 1891:
 Walter A. Gove 1927
 Herb Topham 1921
 Port's Block Assoc 1908

URBAN PROPERTY

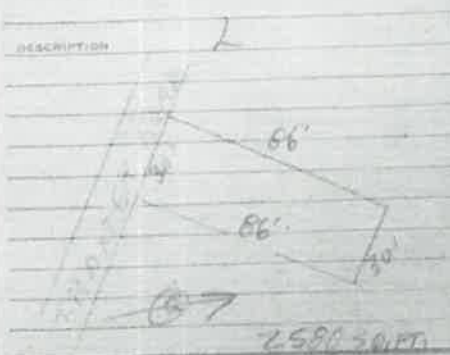
5000 S.F.

PROPERTY FACTORS			LAND VALUE COMPUTATIONS AND SUMMARY						
TOPOGRAPHY	IMPROVEMENTS		FRONTAGE	DEPTH	UNIT PRICE	DEPTH FACTOR	FRONT FT PRICE	TOTAL	
LEVEL	<input checked="" type="checkbox"/>	WATER	50	100	10			500	
HIGH		SEWER							
LOW		HEAT							
ROLLING		ELECTRICITY							
SWAMP		ALL UTILITIES							
		WASTE DISPOSAL							
STREET	TRENCH OF DISTRICT								
PAVED	<input checked="" type="checkbox"/>	IMPROVING							
UNIMPROVED		STATIC							
DIRT		DECLINING							
HIGHWALL	<input checked="" type="checkbox"/>								

PROPERTY ASSESSMENT RECORD, - CITY OF PORTSMOUTH, N. H.
 NOV. 21 1980

PLAN **52** of **46**
 ADDRESS **27 TANTEREN RD**

RECORD OF OWNERSHIP
 DATE OF TRANSFER
 LOT ONLY - LANDSCAPED



ORVINDEN GUPILL - 543/408
 WALTER A. GOVE
 8-11-38 510.
 1929

LAND	
BUILDINGS	
TOTAL	250.
LAND	250.
BUILDINGS	
TOTAL	250.
LAND	500
BUILDINGS	
TOTAL	500
LAND	1000
BUILDINGS	
TOTAL	1000

PROPERTY FACTORS				LAND VALUE COMPUTATIONS AND SUMMARY				OWNERS PREVIOUS TO 1981		
TOPOGRAPHY	LEVEL	BOLLERS	CEDES	CLASSIFICATION	NO. OF ACRES	RATE	TOTAL	NAME	DATE	ASSESSMENTS
SOIL TYPE	LOAM	SAND	CLAY	TILLABLE						
LAND CLASS	GOOD	FINE	POOR	PASTURE						
DRAINAGE	GOOD	FAIR	POOR	WOODED						
WATER SUPPLY	GOOD	FAIR	POOR	WASTE LAND						
FENCE	GOOD	FAIR	NONE	TOTAL ACRES						
ELECTRICITY	YES	NO		TOTAL VALUE LAND						
TELEPHONE	YES	NO		TOTAL VALUE BUILDINGS						
ROAD	PAVED	UNK	DIRT	TOTAL VALUE LAND & BUILDINGS						
SEWER										

PROPERTY FACTORS				LAND VALUE COMPUTATIONS AND SUMMARY				OWNERS PREVIOUS TO 1981				
TOPOGRAPHY	LEVEL	IMPROVEMENTS	STREET	FRONTAGE	DEPTH	UNIT PRICE	DEPTH FACTOR	FRONT FT PER AC	TOTAL	NAME	DATE	ASSESSMENTS
		WATER		30	86	10	93	9.30	275.			
		SEWER										
		ELEC										
		ELECTRICITY										
		ALL UTILITIES										
		BARRELS CAPONS										
		TREND OF DISTRICT										
		IMPROVING							250			
		STATIC										
		DECLINING							250			

Property Location: 27 THAXTER RD
 Vision ID: 35172

Account #35172

MAP ID: 0166/ 0039/ 0000/ /

Bldg Name:

State Y

EXHIBIT

Bldg #: 1 of 1 Sec #: 1 of 2 Card 1 of 2

Print D

E

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT			
CALLIHAN CHAD		1 Level	0 All Public	1 Paved		Description	Code	Appraised Value	Assessed Value
152 DENNETT ST APT B				8 2+ Off-St PKG		RESIDNTL	1010	228,300	228,300
PORTSMOUTH, NH 03801				11		RES LAND	1010	320,700	320,700
Additional Owners:						RESIDNTL	1010	6,600	6,600
SUPPLEMENTAL DATA					Total				
Other ID: 0166-0039-0000		CONDO CV			555,600				
OLDACTNUM 60690		INLAW Y/N			555,600				
PHOTO		LOT SPLIT							
WARD		2015 Reval V JM							
PREC.		ASSOC PID#							
1/2 HSE									
GIS ID: 35172									

PORTSMOUTH, NH

VISION

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	g/u	w/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)					
CALLIHAN CHAD		5926/0768	06/29/2018	U	I	665,000		Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
TONG KIETH L		4918/0090	05/19/2008	Q	I	350,000	00	2018	1010	228,300	2017	1010	220,900
								2018	1010	320,700	2017	1010	276,000
								2018	1010	6,600	2017	1010	5,600
								Total:		555,600	Total:		502,500

EXEMPTIONS			OTHER ASSESSMENTS					
Year	Type	Description	Amount	Code	Description	Number	Amount	Comm. Int.
Total:								

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
NBHD/SUB	NBHD Name	Street Index Name	Tracing	Batch
104/A				

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	165,200
Appraised XF (B) Value (Bldg)	0
Appraised OB (L) Value (Bldg)	6,600
Appraised Land Value (Bldg)	320,700
Special Land Value	0
Total Appraised Parcel Value	555,600
Valuation Method:	C
Adjustment:	0
Net Total Appraised Parcel Value	555,600

NOTES	
08-MLS-INT AV TO GD COND., OLD KIT METAL CABS	05/13- CHNG FOP TO CAN; REPL WINDS
10-EXT=GD, REPL. WINDOWS	
06/11-BP#11-051, OWNER SAID NOT STARTED	
TILL AFTER APRIL 1, RECK 2012	APPT LETTER 4/26/13
02/12 SOME ORIGINAL BUILT-INS	

BUILDING PERMIT RECORD								VISIT/ CHANGE HISTORY						
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result
11-51	03/21/2011			90,000	11/08/2011	100	06/23/2011	CONSTRUCT 2 ADDIT	07/30/2018	03	5	VS	ML	MLS Review
									07/04/2017			PM	FR	Field Review Stat Update
									04/15/2015			RT	FR	Field Review Stat Update
									05/14/2013			JM	10	Measu/LtrSnt Letter Ser
									11/08/2011	01	1	JW	50	Building Permit

LAND LINE VALUATION SECTION																			
B #	Use Code	Use Description	Zone	D	Front	Depth	Units	SF	Unit Price	I. Factor	S.A.	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	S Adj	Adj. Unit Price	Land Value
	1010	SINGLE FAM MDL-01	SRB	R			12,580		11.86	1.0000	1	1.00	104	2.15	0	Spec Use	1.00	25.50	320,700
Total Card Land Units: 0.29 AC Parcel Total Land Area: 0.29 AC Total Land Value: 320,700																			

Property Location: 27 THAXTER RD
 Vision ID: 35172

Account #35172

MAP ID: 0166/ 0039/ 0000/ /

Bldg #: 1 of 1 Sec #: 1 of 2 Card 1 of 2

Bldg Name:

State Use: 1010
 Print Date: 10/18/2018 02:15

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)				
Element	Cd.	Ch.	Description	Element	Cd.	Ch.	Description
Style	05		Bungalow	Bsmt Garage			
Model	01		Residential				
Grade	C+		C+				
Stories	1						
Occupancy	1						
Exterior Wall 1	14		Wood Shingle				
Exterior Wall 2							
Roof Structure	03		Gable/Hip				
Roof Cover	03		Asph/F Gls/Cmp				
Interior Wall 1	03		Plastered				
Interior Wall 2	05		Drywall/Sheet				
Interior Flr 1	12		Hardwood				
Interior Flr 2	11		Ceram Clay Til				
Heat Fuel	03		Gas				
Heat Type	04		Hot Water				
AC Type	01		None				
Total Bedrooms	04		4 Bedrooms				
Total Bthrms	1						
Total Half Baths	1						
Total Xtra Fixtrs	1						
Total Rooms	7						
Bath Style	1		Avg Quality				
Kitchen Style	4		Good Quality				
Kitchen Gr	B						
WB Fireplaces	0						
Extra Openings	0						
Metal Fireplaces	0						
Extra Openings	0						

MIXED USE		
Code	Description	Percentage
1010	SINGLE FAM MDL-01	100

COST/MARKET VALUATION		
Code	Description	Value
	Adj. Base Rate:	143.03
	Replace Cost	209,108
	AYB	1929
	EYB	1996
	Dep Code	VG
	Remodel Rating	
	Year Remodeled	
	Dep %	21
	Functional Obslnc	
	External Obslnc	
	Cost Trend Factor	1
	Condition	
	% Complete	
	Overall % Cond	79
	Apprais Val	165,200
	Dep % Ovr	0
	Dep Ovr Comment	
	Misc Imp Ovr	0
	Misc Imp Ovr Comment	
	Cost to Cure Ovr	0
	Cost to Cure Ovr Comment	

Code	Description	Value
CAN	Sec(2)	54
EAF	BAS	10
UBM	Sec(2)	24
EAF	BAS	16
UBM	Sec(2)	3
FEP		24
		22

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)													
Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp	Rt	Cnd	%Cnd	Apr Value
FGRI	GARAGE-AVG	02	DETACHED	L	400	31.00	1940	D			A	50	5,600
PAT1	PATIO-AVG			L	288	7.00	2011	C			A	50	1,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	864	864	864	143.03	123,577
EAF	Attic Expansion	302	864	302	49.99	43,195
FEP	Porch, Enclosed	0	176	123	99.96	17,593
UBM	Basement, Unfinished	0	864	173	28.64	24,744
Ttl. Gross Liv/Lease Area:		1,166	2,768	1,462		209,108



LOCATION 27 THAXTER RD

PROPERTY ASSESSMENT RECORD

MAP 100 137 039 CARB 01 or 01 (OLD N/L# 052 044 46-46) ZONING *SRII* CLASS *R* ROUTING NO. PROPERTY USE CODE 01

RECORD OF OWNERSHIP

NAME	MAILING ADDRESS	BOOK-PAGE	DATE	AMOUNT	LAND	BLDGS	TOTAL
GUPTILL ORVILLE N	27 THAXTER ROAD PORTSMOUTH NH 03801	0943/0498	08/38				15500 41600 57100
Guptill Orville N 1rstees of the Orville N. Guptill Revocable Trust	27 Thaxter Road	2685/1110	06/04/87	none			

LAND VALUE COMPUTATIONS AND SUMMARY

ED. FT. DESC	CORE	SIZE	RATE	INFLUENCE FACTOR	LAND VALUE
1 PRIMARY SITE	1	2500	7.00		15000
2 SECONDARY SITE	4	5290	1.0		510
3 UNDEVELOPED					
4 REMOVAL					
5 WATERFRONT	7	12500			15500

MEMORANDA

all utilities
2 rms - A
5 rms - 125
#4/104 PERMIT # 0252 SHAGLES 2100
ML IN VALUE

CATEGORY CODES	NUMBER OF ACRES	RATE
1 PRIMARY SITE		
2 SECONDARY SITE		
3 UNDEVELOPED		
4 TILLABLE		
5 PASTURE		
6 WOODLAND		
7 WASTELAND		
8 HOMESITE		
9 FRONTAGE - ROAD		
10 FRONTAGE - WATER		
11 BEAR		
12 ACREAGE - DEPR.		
TOTAL ACREAGE		

SALES DATA

DATE	TYPE	SALE PRICE	SOURCE	VAL IDITY	LAND	BLDGS	TOTAL
MO.	YR.		1 BUYER 2 PR 3 SELLER 4 AGENT	1 YES 2 NO			
	1 2		1 2 3 4	1 2	LAND		
	1 2		1 2 3 4	1 2	BLDGS		
	1 2		1 2 3 4	1 2	TOTAL		

INSPECTION

WITNESSED BY:

Orville Guptill