

Initial Tax Abatement Appeal Request

Watts v. Perham

Received February 15, 2023

1. Written Request
2. Appeal Request Form from Property Owner
3. Abatement request and narrative filed with the State
4. Property Assessment \$439,985
5. Copies of Tax Bill (\$8,911) and Abatement denial from town to Property owner

February 7th, 2023

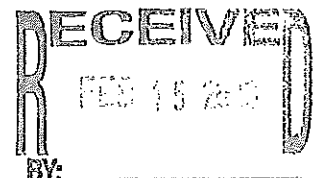
To: Ryan Pelletier, County Commissioner

We have recently received a denial letter from the Town of Perham, with regards to our request for a property tax abatement. We would like to appeal the assessor's decision. We believe the decision to be erroneous, since the reevaluation of the property was arbitrary, inconsistent and possibly, illegal. Thank you for your attention to this matter and we look forward to working with you.

Kind Regards,


Aimee Doebener-Watts


Bentley Watts

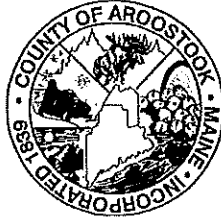


County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

NORMAN L. FOURNIER
WALLAGRASS

WILLIAM T. DOBBINS
HOULTON

NOTICE TO PROPERTY OWNER(S) RELATIVE TO APPEAL FOR PROPERTY TAX ABATEMENT

DATE: 2/14, 2023

To Property Owner(s): Bentley C. Watts Armel L. Doebener-Watts

You have applied to the Board of Aroostook County Commissioners for abatement of a tax assessment on certain property owned by you in the municipality of Pecham. Before the Commissioners may schedule a hearing on your application it is necessary that you answer all of the following questions and/or provide the documentation requested.

1. For what tax year(s) (as of April 1st) are you seeking abatement? 2022

2. Please provide a copy of your tax bill for the year(s) for which you are seeking abatement.

3. Did you, prior to April 1st of the year(s) for which you are seeking abatement, receive a written notice by mail from your municipality to furnish true and perfect lists of all your taxable property within the municipality?

YES NO

If your answer was "YES", did you provide such lists?

YES NO

4. Prior to your appeal to the County Commissioners, did you make written application to the municipal officers or assessors seeking abatement?

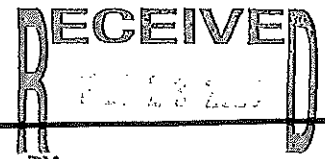
YES NO

If your answer was "YES", when did you make such written application? 1/2, 2023

5. Did the municipal officers or assessors give you a written decision on your application?

YES NO

If your answer was "YES", when did you receive the decision? 1/31 2023 (Please provide a copy of the written decision.)



6. On what grounds/basis do you believe you are entitled to an abatement? (Select one.)

Error of Assessment: X
Inequity of Assessment: _____
Other: _____

Reason for seeking abatement: We did not Purchase home Until 4/28/20.

Additionally, there was not any improvements made per the sellers disclosure that would warrant this change. It was already asst. in 2020.

7. To what valuation do you believe your property should be reduced? \$ 249,800.00

8. Location of Property: 1026 Perham Rd, Perham 04766

Please note that should you be dissatisfied with the decision of the County Commissioners you may have a right of further appeal to the Superior Court. In some cases, however, the Superior Court has rejected such appeals because there was no stenographic record of the hearing before the Commissioners.

The County Commissioners do not provide such a record; however, they will arrange for an independent reporter to be present at the hearing at a cost to be determined by the reporter. Should either party wish to appeal the Commissioners' decision, a written transcript of the hearing will be provided (possibly at an additional cost). The above charges may be divided between the parties if both wish a record to be made.

IN LIGHT OF THE FOREGOING, DO YOU WANT A STENOGRAPHIC REPORTER TO BE PRESENT AT THE HEARING BEFORE THE COUNTY COMMISSIONERS?

YES NO

Please return this form in the enclosed envelope as soon as possible.

Betty Ward James Park
Signature of Property Owner

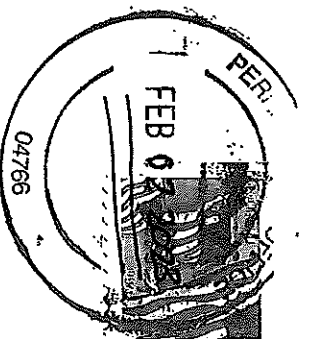
Perham
City/Town

1026 Perham Rd
Address

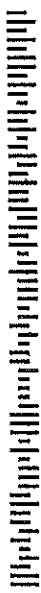
cc: Municipality of _____

This property was assessed in 2020 with a 39,900 increase in value. It was then reassessed in 2022, with a supposed 249,800 increase in value. We closed on the property on April 28, 2022. The taxes were based on the 2020 valuation. There was a 4,746.20 increase in taxes from April to October, when we received a tax bill. This was more than double the previous taxes. There have been no changes or improvements made to the property for several years that would warrant that type of increase. Our realtor had sold the property for the previous two owners and was able to provide a list of all the improvements that were made and when. The renovations occurred from approximately 2000 to 2013 and were done by the Goodyear family. A generator was added by a tenant of the Lopez family. The tenant also claimed renovations/ upgrades that he did not do. There would have had to have been permits referencing those upgrades, especially since he was a member of your select board. Photos are available on the Redfin realty site from the 2022 sale and the 2017/2018 sale. There was also a reduction of 130 acres, including 3500 ft of waterfront, from the 2017/2018 sale. The Lopez family retained that acreage. Per the Maine Expanded Affidavit, given to us at closing, the Lopez's were also unaware of any change in taxes or special assessments. This property was purchased during the pandemic, knowing the sale price was inflated. We believe this assessment is erroneous, overvalued and out of the norm. We are aware of other properties in the area that have larger homes, more land and much smaller tax bills. Since we are from the area and have returned home, we are also aware of small-town politics and alliances. We believe that an agreement made by the previous tenant, (not owner), with regards to hay harvesting by friends of the code enforcement officer/ assessor/ board member(s) may have caused our tax assessment to increase. In speaking with a very knowledgeable (40+ yrs) assessor, Vern Zeigler, he felt the assessment was out of the norm. We were also able to speak to an administrator at the Maine Revenue Tax office in Augusta and they agreed that procedures followed were flawed and would be willing to investigate further, if necessary. We are hoping this abatement request and subsequent approval can be addressed at the town level.

Town of Perham
206 High Meadow Rd.
Perham, ME 04766-4407



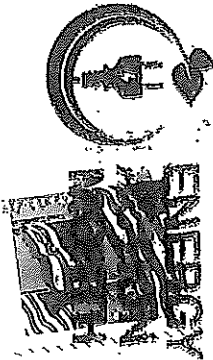
*Academent
Denial Rec'd*



Aimee Doebener-Watts
Bentley Watts
1026 Perham Road
Perham, ME 04766

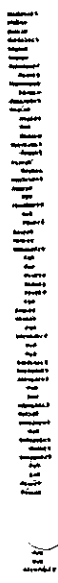
TOWN OF PERHAM
206 HIGH MEADOW ROAD
PERHAM, ME 04766

EASTERN MAINE 044
6 OCT 2022 PM 2 L



tax bill rec'd

04766-423125



**Town of Perham
206 High Meadow Road
Perham, ME 04766**

1/31/23

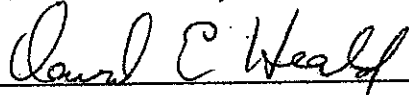
Dear Aimee Doebener-Watts & Bentley Watts,

This letter is to inform you that your request for an abatement on your real property located at 1026 Perham Road for \$249,000.00 has been denied by the Board of Assessors on the 23rd of February 2023. The Board requested an interior inspection of the property, which was denied by a property owner. The Board then requested recent documentation from either a property inspection or other State licensed official to verify claimed depreciation. The documentation received was from 2013 and is not considered to be sufficiently recent for the purposes of depreciation.

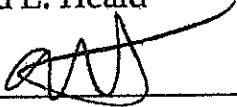
Thank You,



John Rasmussen, Chair



David E. Heald



Anthony Huston

2022 Real Estate Tax Bill

Town Of Perham
 206 High Meadow Road
 Perham, ME 04766

R183
 Watts, Bently
 1026 Perham Road
 Perham ME 04766

Current Billing Information	
Land	29,000
Building	440,000
Assessment	469,000
Exemption	0
Taxable	469,000
Rate Per \$1000	19.000
Total Due	8,911.00

Acres: 40.00
 Map/Lot 006-007-00A
 Location
 1.00% discount available. To obtain, pay 8,821.89 in full by 10/31/2022
 Payment Due 10/31/2022 8,911.00

Information
 Without state aid to education, state revenue sharing and state reimbursement for the Maine resident homestead property tax exemption, your tax bill would have been 15.4% higher.

Current Billing Distribution	
Local Government	42.50%
Education	49.80%
County Tax	6.80%
Overlay	0.90%

Remittance Instructions
 Please make checks payable to:
 Town of Perham
 206 High Meadow Road
 Perham, ME 04766

N/A

Due Date: 10/31/2022 Amount Due: 8,911.00

Please remit this portion with your first payment

2022 Real Estate Tax Bill

Account: R183
 Name: Watts, Bently
 Map/Lot: 006-007-00A
 Location:

10/31/2022 8,911.00

Due Date: 10/31/2022 Amount Due: 8,911.00

First Payment

Town of Perham
206 High Meadow Road
Perham, ME 04766
207-455-5887

October 3rd, 2022

Dear Perham Taxpayers,

The Town of Perham has begun the process of enforcing state statute violations that are occurring in our town. The Town of Perham's Selectboard & Planning Board have been working together to create a concrete plan for this enforcement action over the coming months. There are three State Statutes that we will be enforcing according to a priority list of properties in violation developed by the Planning Board.

1. Nuisance – M.R.S.A Title 17 §2701 - §2808

When on indictment, complaint or action any person is adjudged guilty of a nuisance, the court, in addition to the fine imposed, if any, or to the judgment for damages and costs for which a separate execution shall issue, may order the nuisance abated or removed at the expense of the defendant. All places used as houses of ill fame or for the illegal sale or keeping of intoxicating liquors or scheduled drugs are considered nuisances under Maine statute.

2. Junkyards & Automobile Graveyards – M.R.S.A. Title 30-A §3751 - §3760

A. Automobile Graveyard means a yard, field or other outdoor area used to store 3 or more unregistered or uninspected motor vehicles, as defined in Title 29-A, section 101, subsection 42, or parts of the vehicles.

B. Junkyard means a yard, field or other outside area used to store, dismantle or otherwise handle:

- Discarded, worn-out or junked plumbing, heating supplies, electronic or industrial equipment, household appliances or furniture; -
- Discarded, scrap and junked lumber; and
- Old or scrap copper, brass, rope, rags, batteries, paper trash, rubber debris, waste and all scrap iron, steel and other scrap ferrous or nonferrous material.

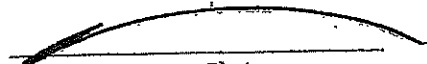
3. Dangerous Building – M.R.S.A Title-17 §2851 - §2859

A Dangerous Building is structurally unsafe, unstable or unsanitary; constitutes a fire hazard; is unsuitable or improper for the use or occupancy to which it is put; constitutes a hazard to health or safety because of inadequate maintenance, dilapidation, obsolescence or abandonment; or is otherwise dangerous to life or property.

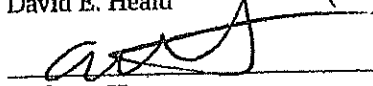
If you are in violation, please take steps to bring your property into alignment with the relevant Maine state statute(s).

If you are not sure if you are in violation, you can find out by reading the relevant state statute(s). You can find them on line at <http://www.mainelegislature.org/legis/statutes>. They are also available in print at the Perham Town Office during the following hours: Monday 10am-6pm, Tuesday, Wednesday & Thursday 8am-4pm.

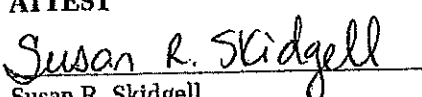
The Perham Selectboard


John Rasmussen, Chair


David E. Heald

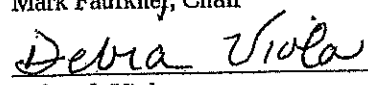

Anthony Huston

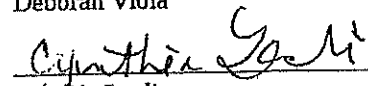
ATTEST

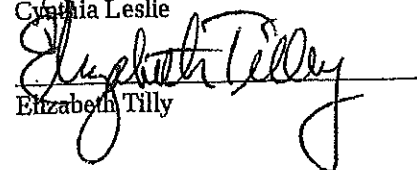

Susan R. Skidgell

The Perham Planning Board


Mark Faulkner, Chair


Deborah Viola


Cynthia Leslie


Elizabeth Tilly

Supporting Documentation from Property Owner

Watts v. Perham

Received March 30, 2023

1. Letter from Property Owner regarding what documents included and to rescind the request for Stenographer.
2. 6 Comparable property assessments. (Range = \$121,000 - \$301,300).
3. Tax Information for property from Gateway Title. (\$219,200 property value; \$4164.80 tax)
4. Seller's disclosure & narrative of renovations between 2000-2013.
5. Photos of the home from the time of sale in 2017 and 2022. (not included here)

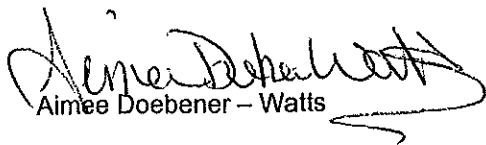
March 30, 2023


To: Aroostook County Commissioners' Office,

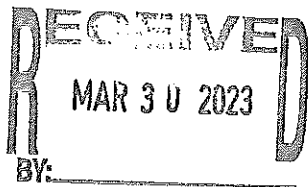
Please find all enclosed documents pertinent to 1026 Perham Rd. and the tax abatement request. We have included the comparable properties as requested. Also, we have included the seller's disclosure from 2013 outlining the work that was completed on the house, prior to that sale. Additionally, you can reference the specific details in Mr. Goodyear's disclosure from 2013 to the Redfin pictures enclosed from 2017 and 2022 right down to the paint color on the cabinets and house.

Please note: We are not requesting a court stenographer at this time.

Kind Regards,


Aimee Doebener - Watts


Bentley Watts



Perham

78 Blackstone Rd
 78 Blackstone Road 3177 101
 Blackstone, Gary & Laurie
 78 Blackstone Rd.
 Perham, ME 04766

RECORD OF OWNERSHIP

DATE	BK	PG	RET ST	REMARKS:
12-05-12	5111	196	MK	
10-23-12	5715	286	DISC	
7-12-16	5542	215	WD	
7-12-16	5842	221	M4	
8-22-17	5643	153	M4	
3-18-22	6301	29	WD	

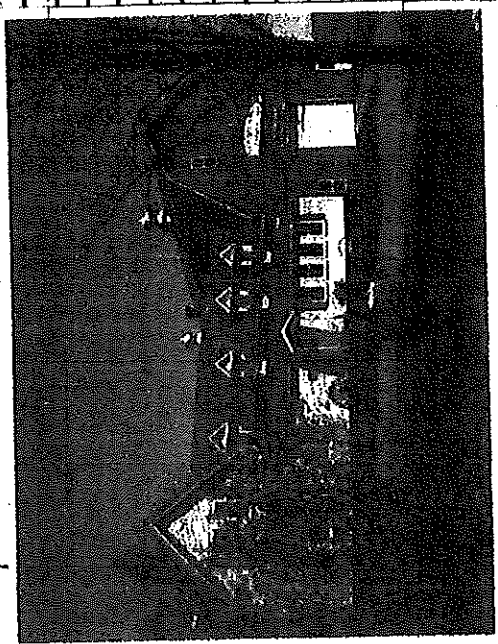
MK to TD Bank NA
 DISC A Banknorth mkt - BK 3652 pg 122
 Sold to Miller, Melvin and Anna 78 Blackstone Rd
 MK to USNA
 To Adery Dube

INTERIOR INSPECTED:

YES	NO	EST	DATE

FARM AND OPEN SPACE / TREE GROWTH

ASSESSED VALUE	FULL VALUE



LAND VALUATION

CLASSIFICATION	ACRES	%	PRICE	TOTAL	DEPR	+	VALUE
HOUSE LOT			10500	10500			10500
BASE							
FRONT ACRES	0.46		475	219			219
ACREAGE							
TILLABLE	100		725	72500			72500
PASTURE							
WOODLAND							
WASTE							
TOTAL	101.46			10779			83219

LOT COMPUTATIONS 83219

FRONTAGE	DEPTH	UNIT PRICE	DEPTH %	FR FT PRICE	TOTAL	DEPR	VALUE

LOCATION

G	F	P

AREA TRENDS

STATIC	DECLINED

LAND FACTORS

MINUS	PLUS
VACANCY	COMM. INFL.
SEMI-IMP	OTHER
TOPOGRAPHY	
ACCESS	
R/W	
SIZE	
SHAPE	
USE	

OTHER FACTORS

LEVEL	PAVED ROAD
ROUGH	GRAVEL ROAD
ROLLING	TOWN WATER
SWAMPY	DRILLED WELL
HIGH	DUG WELL
LOW	TOWN SEWER
	SEPTIC

DATE	YEAR	COST	FLOORS						STRUCTURAL	KITCHEN	ELECTRICAL	PLUMBING	HEATING	COMPUTATIONS	
			B	1	2	3	G	F						P	UNIT
														1 1/2	1831 SF
														BSMT. AREA	73,373
														BSMT GAR	
														WALLS	
														INSULATION	
														ROOFING	
														LIGHTING	
														FIREPLACES	
														FLOORS	
														ATTIC	
														INT FINISH	
														HEATING	
														PLUMBING F-H	2440
														TOTAL	95,813
														ADDITIONS & PCHS	
														1 SF 120 SF	5156
														2 SF 186 SF	216413
														3 SF 24 SF	490
														4 SF	
														5 SF	
														6 SF	
														7 SF	
														8 SF	
														9 SF	
														TOTAL	107,901
														FACTOR	1.4
														FIN BSMT	

DATE	YEAR	COST	FLOORS						STRUCTURAL	KITCHEN	ELECTRICAL	PLUMBING	HEATING	COMPUTATIONS	
			B	1	2	3	G	F						P	UNIT
														1 1/2	1831 SF
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														FIREPLACES	
														FLOORS	
														ATTIC	
														INT FINISH	

TOWN OF PERHAM
206 High Meadow Rd.
Perham, ME 04768

DWN OF

CARD OF CARDS

92 Route 228 3759 117
Jacobson, Thomas +
Catherine
Rossier, Richard
PO Box 176
Kittery, ME 03904 - 0476

DATE	BK	PG	RET ST	SINGLE FAMILY	RESIDENTIAL	SUMMARY
16-2-4A	3524	223	NO DEED	WOODLAND CENTER RD	SEASONAL	LAND 70,750. BLDG. 34,135. TOTAL 104,885.
Parcel A	4456	140	1800		NEIGHBORHOOD	LAND 73,600 BLDG. 98,723 TOTAL 172,323
Parcel B	4456	142	41442			LAND 83,600 BLDG. 111,100 TOTAL 194,700
Parcel C	3651	180				LAND 98,600 BLDG. 118,400 TOTAL 217,000
Parcel D	3759	117				LAND 105,000 BLDG. 162,100 TOTAL 267,100
Parcel E	5577	160				LAND 118,400 BLDG. 223,700 TOTAL 342,100
Parcel F	5730	237				LAND 105,000 BLDG. 162,100 TOTAL 267,100

RECORD OF OWNERSHIP

Parcel A 16-2-4A 16/15/01 3524 223 NO DEED
 Parcel B 6-29-07 4456 140 1800 - 1/2 interest on 10.42 acres
 Parcel C 6-28-07 4456 142 41442 - 1/2 interest on 157 acres
 Parcel D 10-7-AC PARCEL B Deeding Goodwin's 1/2 interest in property
 Parcel E 26-9-AC - There is a 3 1/2' ded for the east 280ft x 4125 of lot 9-2 for 26.5 AC
 Parcel F 8-22-16 5577 160 25 APR 08 - Foundation approx 85% complete. Flooring, drywall heating, interior trim not complete. electrical and finish hardware still in. done ramp 30' drive - Project @ 1.5B inc.
 REMARKS: Home inspection with Mr. Lassiter
 29 FEB 08 CHANGED NUMBER OF ACRES FROM 191 TO 200 TO AGREE WITH BLAKESTONE SURVEY OF DEC 06
 MDM 1/6 New Bern

CLASSIFICATION	ACRES	PRICE	TOTAL	DEPR	VALUE	LAND VALUATION		LAND FACTORS	
						%	DEPR	MINUS	PLUS
HOUSE LOT	1	10500	10500		10500		VACANCY	COMM. INFL.	
FRONT ACRES	199	471	94521		94521		SEMI-IMP	OTHER	
TOTAL	200				105025		TOPOGRAPHY		
							ACCESS		
							R/W		
							SIZE		
							SHAPE		
							USE		
FRONTAGE						OTHER FACTORS			
DEPTH						LEVEL	PAVED ROAD		
UNIT PRICE						ROUGH	GRAVEL ROAD		
DEPTH %						ROLLING	TOWN WATER		
FR FT PRICE						SWAMPY	DRILLED WELL		
TOTAL						HIGH	DUG WELL		
TOTAL						LOW	TOWN SEWER		
TOTAL						DECLINED	SEPTIC		



TRIO Account # 25

3 1 Mouse Island Road

McIntire, Charlene
98 Dudley Street
Presque Isle, ME 04769

SOLD

RECORD OF OWNERSHIP

SOLD TO: **High Meadow Realty & Trust**
PO BOX 130
Caribou, ME 04736

mtg: SOLD 149.44 Acres to David & Jill Frankenfeld - see #931A
Farm Oada - Partial Release of mtg -
TO Scottie Eragdon

Town Of Penham
206 High Meadow Rd.
Penham, ME 04766

TOWN OF

124
Mouse Island Rd

RESIDENTIAL
SEASONAL
OTHER
NEIGHBORHOOD

SINGLE FAMILY
TWO FAMILY
APARTMENT

DATE	BK	PG	RET ST	REMARKS
23 OCT 07	4575	85	172,900	7-17-06: Correct description from 125 to 1305 for - M.M. Grants to 29. - Construction of house family estate on "lot" of 125 acres @ 15% due to style of kitchen + layout of rooms. Still condition corrected to P-cink @ 15% Building in danger to enter - floor pulled away from wall - support beams are leaning. winter snow load excessive. M.M. 6-16-08 - Notice of Intent to harvest 75 AC to 9-1-08 8-9-12 - Site 149.44 Acres to David & Jill Frankenfeld - As returned to 656A.

INTERIOR INSPECTED YES NO-EST DATE

REMARKS:

LAND VALUATION

CLASSIFICATION	ACRES	%	PRICE	TOTAL	DEPR	+	VALUE
HOUSE LOT	1		10500	10500			10500
FRONT ACRES	656		475	2641			2641
TOTAL	657						13141

LOT COMPUTATIONS

FRONTAGE	DEPTH	UNIT PRICE	DEPTH %	FR FT PRICE	TOTAL	DEPR	VALUE

AREA TRENDS

LOCATION	G	F	P	IMPROVING	STATIC	DECLINED

LAND FACTORS

MINUS	PLUS
VACANCY	COMM. INFL.
SEMI-IMP	OTHER
TOPOGRAPHY	
ACCESS	
R/W	
SIZE	
SHAPE	
USE	

OTHER FACTORS

LEVEL	PAVED ROAD
ROUGH	GRAVEL ROAD
ROLLING	TOWN WATER
SWAMPY	DRILLED WELL
HIGH	DUG WELL
LOW	TOWN SEWER
	SEPTIC



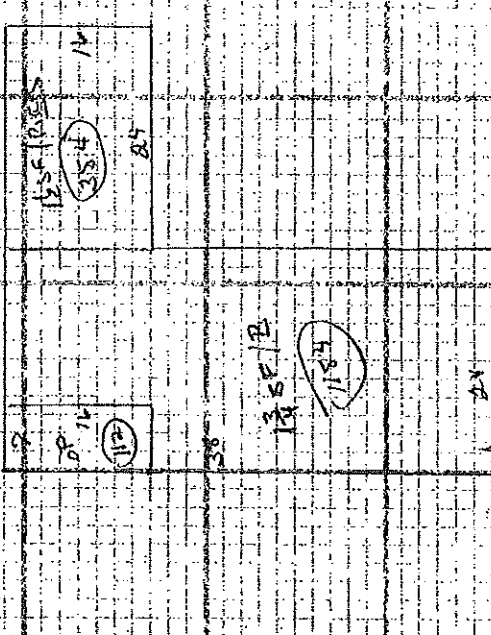
07/18/2008

CONSTRUCTION

REMODELING DATA

SKETCH

CONSTRUCTION		REMODELING DATA		SKETCH	
SECTION	F.P.	YEAR	COST	STRUCTURAL	DATE
CONCRETE	6	13			
CONC BLOCK					
CONC SLAB					
BRICK OR STONE					
PIERS					
BASEMENT					
FULL HR 6-7					
1/4 1/4					
FIN BSMT AREA					
BSMT GAR 10x12					
FRAMING					
P.L. JOISTS					
2x8 @ 16 O/C					
BEAMS & COL					
STUDS 2x4					
3 WALLS					
DOUBLE SIDING CAP					
SINGLE SIDING					
SHINGLES					
CONC BLOCK					
FACE BRK UN					
S-LID COM BRK					
INSULATION					
ATTIC ONLY					
ASPH ROOFING					
ASPH SHINGLES					
WOOD SHINGLES					
METAL					
ROLL ROOFING					
ROOF TYPE					
FLAT					
MANSARD					
GAMBREL					
LIGHTING FIX					
NO ELEC					
OUTLETS					
WIRING					
FIREPLACES					
NO OF STACKS					
FIREPLACE STACK					
FIREPLACE					
4-FARTH					
NO OF ROOMS					
BSMT					
1ST					
2ND					
3RD					
INT LAYOUT					
CONCRETE					
EARTH					
PINE					
HARDWOOD					
INLAID					
W/W CARPET					
CERAMIC					
SINGLE					
ATTIC FLR & STAIRS					
INTERIOR FINISH					
PLASTER					
DRYWALL					
PANEL					
KNOTTY PINE					
WALLBOARD					
UNFIN					
FINISH ATTIC AREA					
HOT AIR					
HOT WATER/VAPOR					
STEAM					
AIR COND					
PIPELESS FURN					
FLOOR FURN					
AUTO OIL BURNER					
GAS					
ELECTRIC					
NO HEATING					
UNIT HTRS					
BATHROOM					
TOILET ROOM					
WATER CLOSET					
LAVATORY					
STALL SHOWER					
KITCHEN SINK					
AUTO WATER HEATER					
NO PLUMBING					



DATE	MO.	YR.	DATE LISTED
11/07	07		MEAS
			PRICED MLC
			REVD MLC

DATE	MO.	YR.	DATE LISTED
11/07	07		MEAS
			PRICED MLC
			REVD MLC

DATE	MO.	YR.	DATE LISTED
11/07	07		MEAS
			PRICED MLC
			REVD MLC

REPL VALUE	CONSTRUCTION	SIZE	AREA	GRADE	AGE	REMOD	COND	REPL VAL	PHYS DEP	PHYS VAL	OBOL	SOUND VALUE
146456	125 SF FB	1183	1183	2.9	2.9	F	F	146456	205	95197	756	80917
	1.5 P w Attic garage	988		2.9		P	P	20010	50	117165	756	105498
												2501

TOTAL VALUE BUILDINGS 107,734

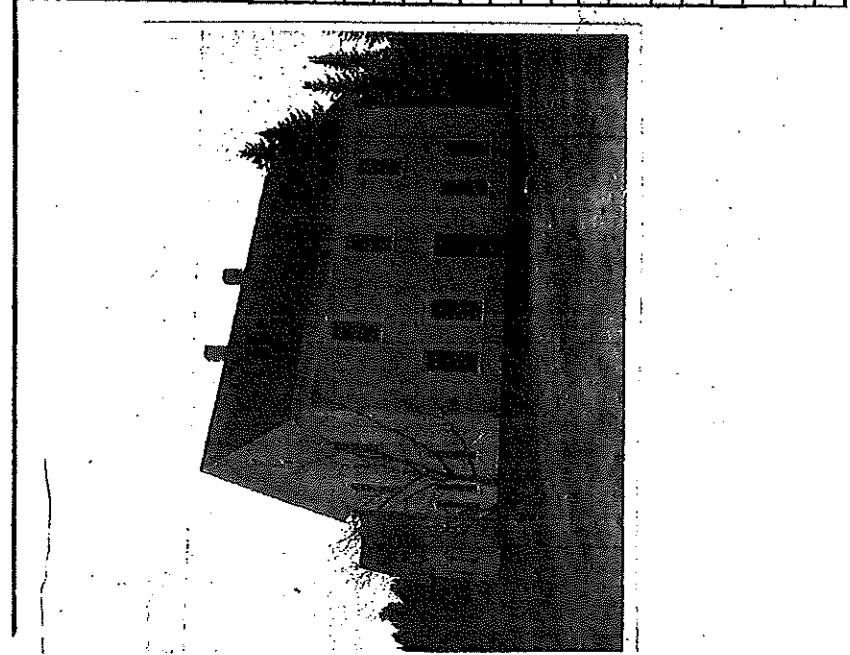
6-30 Route 228 4166 337
 1664 High Meadow Realty Trust, Perham ME
 High Meadow PO Box 130
 RD Caribou, ME 04736

Leslie & Raymond Sattler
 1664 Woodland Center Rd
 Perham, ME 04766
 Mark & Erin Ehlertmann

RSHP
 ME
 00338
 Caribou, ME 05236
 Perham

MTG: CHARTER ONE BANK, MA

CLASSIFICATION	ACRES	PRICE	%	NO-EST DATE	DATE	BK	PG	RET ST	RESIDENTIAL				SUMMARY
									SINGLE FAMILY	SEASONAL	OTHER	NEIGHBORHOOD	
HOUSE LOT									RESIDENTIAL	SEASONAL	OTHER	NEIGHBORHOOD	
BASE	1	10500			10/16/06	4355	2	149,000	RESIDENTIAL Farmstead				LAND 24,600 BLDG. 189,000 TOTAL 213,600
FRONT ACRES	48	475			10-16-06	4355	3	MTG	Class of timber cleared				LAND 118,334 BLDG. 14,316 TOTAL 132,650
TILLABLE					01-12-07	4391	321	MTG	Property before auction				LAND 27,000 BLDG. 116,600 TOTAL 143,600
PASTURE					8-24-07	4483	287	MTG	INTXNS. due to ref. on				LAND 30,600 BLDG. 116,600 TOTAL 147,200
WOODLAND									BLDG. 116,600 DUE TO REF. ON				LAND 30,600 BLDG. 116,600 TOTAL 147,200
WASTE									+ BLDG. IMPROVEMENTS/REPAIRS				LAND 30,600 BLDG. 116,600 TOTAL 147,200
TOTAL	49								2008 XCEL charged 10-30-7 MSM				LAND 30,600 BLDG. 116,600 TOTAL 147,200



LAND VALUATION				LAND FACTORS			
CLASSIFICATION	ACRES	PRICE	%	MINUS	PLUS	MINUS	PLUS
HOUSE LOT	1	10500		VACANCY	COMM. INFL.		
BASE				SEMI-IMP	OTHER		
FRONT ACRES	48	475		TOPOGRAPHY			
TILLABLE				ACCESS			
PASTURE				R/W			
WOODLAND				SIZE			
WASTE				SHAPE			
TOTAL	49			USE			

LOT COMPUTATIONS				OTHER FACTORS			
FRONTAGE	DEPTH	UNIT PRICE	FR FT PRICE	LEVEL	PAVED ROAD	GRAVEL ROAD	TOWN WATER
				ROUGH			
				ROLLING			
				SWAMPY			
				HIGH			
				LOW			

AREA TRENDS			
LOCATION	IMPROVING	STATIC	DECLINED
G F P			

75 Tangle Ridge Road 3044 1
 Wolland, Michael
 124 Tangle Ridge Road
 Perham, ME 04766

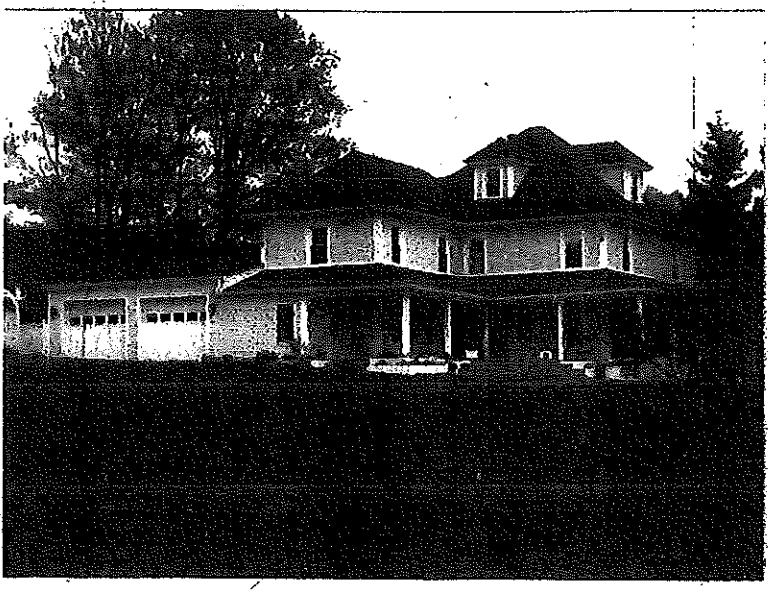
124 TANGLE RIDGE RD
 RESIDENTIAL
 SEASONAL
 OTHER
 NEIGHBORHOOD

DATE	BK	PG	RET ST	REMARKS
9/22/97	3044	1	LOT 5	2007 - LOT 4 Combined with LOT 5 - MDM
12/6/99	3348	267	LOT 4	7-12-08 - Adjacent to adjacent
8-17-17	5691	243	WD	Home Bank - 600 meters away
6-16-20	6016	256	WD	

RECORD OF OWNERSHIP

Purchased from Elaine Finkenstaen
 Purchased from Ray Caper - Peter Skovron
 Split into M724 sold M7LS to Cyr Derek + Whaler Janic
 M7 to Embro's Home loans
 To Edward Schlexer

INTERIOR INSPECTED YES NO-EST DATES-23-08
 Interior inspection with Dr. Wolland.



LAND VALUATION				LOT COMPUTATIONS				AREA TRENDS			
CLASSIFICATION	ACRES	PRICE	TOTAL	DEPTH	FR FT	PRICE	TOTAL	STATIC	DECLINED	LEVEL	PAVED ROAD
HOUSE LOT	1	10500	10500							ROUGH	GRAVEL ROAD
BASE										ROLLING	TOWN WATER
FRONT ACRES	1.29	475	211875							SWAMPY	DRILLED WELL
ACREAGE										HIGH	DUG WELL
TILLABLE	34	725	24650							LOW	TOWN SEWER
PASTURE											SEPTIC
WOODLAND											
WASTE											
TOTAL	44										

LAND VALUATION		LOT COMPUTATIONS		AREA TRENDS	
MINUS	PLUS	DEPR	TOTAL	STATIC	DECLINED
VACANCY	10500				
SEMI-IMP					
TOPOGRAPHY	13,775				
ACCESS					
R/W	24,650				
SIZE					
SHAPE					
USE	48,925				

LAND FACTORS		OTHER FACTORS	
MINUS	PLUS	LEVEL	PAVED ROAD
VACANCY	COMM. INFL.	ROUGH	GRAVEL ROAD
SEMI-IMP	OTHER	ROLLING	TOWN WATER
TOPOGRAPHY		SWAMPY	DRILLED WELL
ACCESS		HIGH	DUG WELL
R/W		LOW	TOWN SEWER
SIZE			SEPTIC
SHAPE			
USE			

LOCATION
 G F P
 N46°53'10.5" W 68°16'13"

TOWN OF Pebham

20 Tangle Ridge Road 2603 269
 Wood-Ray Montane Marie
 688 Tangle Ridge Rd Chandler, Sa Sa
 Pebham, ME 04766 P.O. Box 541
 Chandler Sa Sa 04762

RECORD OF OWNERSHIP

11-6-11 Westbrook County Fe. L. Surveyist Assn
 Montane Marie
 Chandler Sa Sa

RESIDENTIAL
 SEASONAL
 OTHER
 NEIGHBORHOOD

SINGLE FAMILY
 TWO FAMILY
 APARTMENT

DATE	BK	PG	RET ST.
2-23-07	445	255	MTG
8-31-93	2603	269	
9-29-14	5355	269	

INTERIOR INSPECTED YES NO-EST DATE 5-15-08

Inspected with Ray Wood

REMARKS:



LAND VALUATION 5% of 5000

CLASSIFICATION	ACRES	%	PRICE	TOTAL	DEPR	+	VALUE
HOUSE LOT	1		10500	10500	(250)		10250
BASE							
FRONT ACRES	45		475	21375			21375
ACREAGE							
TILLABLE							
PASTURE							
WOODLAND	16		See 106 Card				6129
WASTE	6		70	420			420
TOTAL	102						3684

LOT COMPUTATIONS

FRONTAGE	DEPTH	UNIT PRICE	DEPTH %	FR FT PRICE	TOTAL	DEPR	VALUE

AREA TRENDS

LOCATION	G F P	IMPROVING	STATIC	DECLINED
			<input checked="" type="checkbox"/>	

N 46° 55' 0.5" W 68° 14' 52.9"

LAND FACTORS

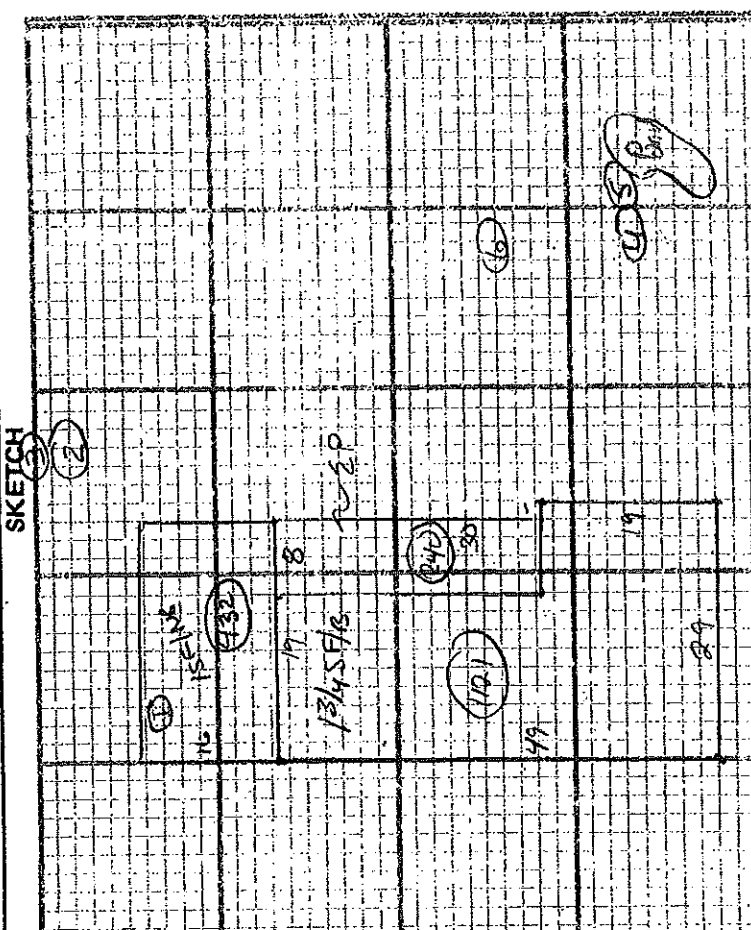
MINUS	PLUS
VACANCY	COMM. INFL.
SEMI-IMP	OTHER
TOPOGRAPHY	
ACCESS	
R/W	
SIZE	
SHAPE	
USE	

OTHER FACTORS

LEVEL	PAVED ROAD
ROUGH	GRAVEL ROAD 5%
ROLLING	TOWN WATER
SWAMPY	DRILLED WELL
HIGH	DUG WELL
LOW	TOWN SEWER
	SEPTIC

SUMMARY

LAND	BLDG.	TOTAL
2007	41825	
2007	39270	
2007	81115	
2008	43340	
2008	4911250	
2008	9245250	
2008	46600	
2008	88200	
2009	134800	
2009	34700	
2009	88200	
2009	122900	
2010	35300	
2010	88200	
2010	123500	
2011	35600	
2011	88200	
2011	123800	
2012	37900	
2012	88200	
2012	126100	
2012	38200	
2012	88200	
2012	126400	



REMODELING DATA		YEAR		COST	
STRUCTURAL					
KITCHEN					
ELECTRICAL					
PLUMBING					
HEATING					
COMPUTATIONS					
134 SF	18 UNIT			67522	
1121	SF				
BSMT AREA					
BSMT GAR					
WALLS					
INSULATION					
ROOFING					
LIGHTING					
FIREPLACES					
FLOORS					
ATTIC					
INT FINISH					
HEATING				1560	
PLUMBING					
TOTAL				69082	
ADDITIONS & PCHS					
1240	EP SF			7502	
2	SF				
3	SF				
4	SF				
5	SF				
6	SF				
7	SF				
8	SF				
9	SF				
TOTAL				712504	
FACTOR				1.25	
FIN BSMT					

DATE	MO.	YR.	TYPE OF BLDG.	SALE PRICE	SOURCE	DATE LISTED
			1 2 3		1 2 3 4	LOLA
			1 2 3		1 2 3 4	LOLU
			1 2 3		1 2 3 4	NGT
						REV'D MLC

REPL VALUE	OCCUPANCY	CONSTRUCTION	SIZE	AREA	GRADE	AGE	REMOD	COND	REPL VAL	PHYS DEP	PHYS VAL	ECONOMIC	OBsolescence Factors	
													PLUMB & HEAT	UNFINISHED
95730	1F	1345 SF	516	1121	24	1906	F	F	95730	35%	62225	5%	GEAR	5%
		1 ATTACHED	1627	432	1190		F	F	5141	35%	3342	5%		3174
		2 BARN	4250	232	26	198	M	F	61158	68%	1951	50%		9296
		3 ST BAR	154	4229	11			Avg	11053	25%	8296	20%		6300
		4 Garage	154	2536	1390		F	F	17663	35%	11481	10%		9814
		5 ATTACHED	154	6213	78	1130		F	892	35%	573	5%		544
		6 SHED	154	1727	287	UNSP		UNSP		0%	19009	10%		17100
		7 Bay	154	8025	500	6		G	19009	0%	19000	10%		17100
		8												
TOTAL VALUE BUILDINGS													105700	

③ F.O. - 4.1.15 - 202
 ④ F.O. - 4.1.15 - 102
 ⑤ F.O. - 4.1.15 - 502
 ⑥ F.O. - 4.1.15 - 502
 ⑦ F.O. - 4.1.15 - 502
 ⑧ F.O. - 4.1.15 - 502
 ⑨ F.O. - 4.1.15 - 502
 ⑩ F.O. - 4.1.15 - 502
 ⑪ F.O. - 4.1.15 - 502
 ⑫ F.O. - 4.1.15 - 502
 ⑬ F.O. - 4.1.15 - 502
 ⑭ F.O. - 4.1.15 - 502
 ⑮ F.O. - 4.1.15 - 502
 ⑯ F.O. - 4.1.15 - 502
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 ㊾ F.O. - 4.1.15 - 502
 ㊿ F.O. - 4.1.15 - 502



541 Main Street, Suite C
Presque Isle, ME 04769
Phone: (207)760-9250 / Fax: (207)760-9252

TAX INFORMATION

Municipality of Perham
PO Box 69
Perham, ME 04766
Phone: 207-455-5887 / Fax: 207-455-4473

Date: April 26, 2022
Order No.: ME220171191
Property Owner: Carlos L. Lopez and Debbie Lopez
Buyer: Aimee Doebener-Watts and Bentley Watts
Address: 1026 Perham Road
Perham, ME 04766

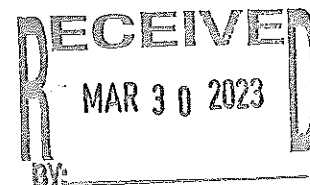
Tax ID No.: Map 6 Lot 7A

/ (T)

Mill Rate: 19.0

Pertinent Tax Information:

B: \$190,200.00
L: \$29,000.00
Exemption: 0
Yearly Tax Amount: \$4,164.80
Due Dates: 10/31
Paid Thru: January 31, 2022
Tax Year: Feb - Jan
Acct. No.:
Tree Growth?
Acres:
Town Road?



SELLER'S PROPERTY DISCLOSURE

Under Maine Law, certain information must be made available to buyers prior to or during preparation of an offer. This statement has been prepared to assist prospective buyers in evaluating this property. This disclosure is not a warranty of the condition of the property and is not part of any contract between the Seller and any buyer. The Seller authorizes the Listing Broker in this transaction to disclose the information in this statement to other real estate licensees and to prospective buyers of this property. The Seller agrees to notify the Listing Broker promptly of any changes in the information and this form will be appropriately changed with an amendment date. Inspections are highly recommended.

NOTE: DO NOT LEAVE ANY QUESTIONS BLANK. WRITE N/A (NOT APPLICABLE) OR UNKNOWN IF NEEDED.

PROPERTY LOCATED AT: 1026 Penham Road Penham, ME. 04766

SECTION I. WATER SUPPLY

TYPE OF SYSTEM: Public Private Seasonal _____ Unknown
 Drilled Dug Other _____

MALFUNCTIONS: Are you aware of or have you experienced any malfunctions with the (public/private/other) water system?
 Pump: Yes No N/A Quantity: Yes No Unknown
 Quality: Yes No Unknown

If YES to any question, please explain in the comment section below or with attachment.

WATER TEST: Have you had the water tested? Yes No
 IF YES: Date of most recent test: 2000 Are test results available? Yes No
 To your knowledge, have any test results ever been reported as unsatisfactory or satisfactory with notation? Yes No
 IF YES, are test results available? Yes No
 What steps were taken to remedy the problem? None Needed

• IF PRIVATE:
 INSTALLATION: Location: front, by cellar door
 Outside house, driveway side
 Installed BY: unknown DATE of Installation: unknown
 What is the source of your information: Seller
 USE: Number of Persons currently using system? one
 Does system supply water for more than one household? Yes No Unknown

COMMENTS: _____

SECTION II. WASTE WATER DISPOSAL

TYPE OF SYSTEM: Public Private Quasi-Public _____ Unknown

• IF PUBLIC OR QUASI-PUBLIC:
 Have you experienced any problems such as line or other malfunctions? Yes No
 What steps were taken to remedy the problem? _____

• IF PRIVATE:
 TANK: Septic Tank Holding Tank Cesspool Other: _____
 Tank Size: 500 Gal. 1000 Gal. Unknown Other: _____
 Tank Type: Concrete Metal Unknown Other: _____
 Location: 100ft. ⁺ Du. West of Basement/Kitchen Date of Installation: 2007
 Date Last Pumped: N/A Name of Company Pumping Tank: N/A unknown
 Have you experienced any malfunctions? Yes No
 If yes, give the date and describe the problem: _____

2014

Date of Last Servicing of tank: _____ Name of Company Servicing Tank: _____

LEACH FIELD: Yes No Unknown

IF YES: Location: Behind Barn (another 100ft +1- from septic tank)
 Date of installation of leach field: 2007 Installed by: Glenn Viola Construction
 Date of Last Servicing of leach field: N/A Name of Company Servicing leach field: N/A
 Have you experienced any malfunctions? Yes No
 If yes, give the date and describe the problem & what steps were taken to remedy: _____

Does Seller have records of the septic system design indicating the number of bedrooms the system was designed for? Yes No
 IF YES, is it available? Yes

SOURCE OF INFORMATION: Seller
 COMMENTS: None

IS SYSTEM LOCATED IN A SHORELAND ZONE?: Yes No Unknown
 Is System located in a Coastal Shoreland Zone? Yes No Unknown

PROPERTY LOCATED AT 1026 Perham Road Perham, ME. 05766

SECTION III. HEATING SYSTEM(S)/SOURCE(S)

Heating System(s)/Source(s)	SYSTEM 1	SYSTEM 2	SYSTEM 3	SYSTEM 4
TYPE(S)	FHA # 2006	FHA 7	Propane Stove	Woodstove
Age of system(s)/source(s)	unknown	1992	unknown	unknown
Name of company that services system(s)/source(s)	2 New Fuel Tanks 5/11 DOC	Seller Cleano	Northwest	Seller maintains
Date of most recent service call	2/27/13		when installed	
Annual consumption per system/source (i.e., gallons, kilowatt hours, cord(s))	oil	wood 4 cords	Northwest	wood (see cords used)
Malfunction per system(s)/source(s) within past 2 years	No issues	No issues	No issues	No issues
Other pertinent information	New firebox 2005		(propane neg. also)	

Buried Oil Supply Line: Yes No Unknown Sleeved: Yes No
 Chimney(s) Lined: Yes No Unknown Age: 2011 (Bax.) Last Cleaned: _____
 Is more than one heat source vented through one flue? Yes No Unknown Had a chimney fire: Yes No Unknown
 Has chimney been inspected? Yes No Unknown; If Yes, when: May 2017 Power Vent: Yes No Unknown
 COMMENTS: Hot Water Heater, oil, mess in Feb 2006. Received 2/27/13.

SECTION IV. HAZARDOUS MATERIAL

The licensee is disclosing that the Seller is making representations contained herein.

A. UNDERGROUND STORAGE TANKS - Current or previously existing:
 Are there now, or have there ever been, any underground storage tanks on your property? Yes No Unknown
 IF YES: Are tanks in current use? Yes No Unknown
 IF NO above: How long have tank(s) been out of service? _____
 What materials are, or were, stored in the tank(s)? _____
 Age of tank(s): _____ Size of tank(s): _____
 Location: _____
 Have you experienced any problems such as leakage? _____
 Are tanks registered with the Dept. of Environmental Protection? Yes No Unknown
 If tanks are no longer in use, have tanks been abandoned according to D.E.P.? Yes No Unknown
 Comments: _____

B. ASBESTOS - Current or previously existing:
 • as insulation on the heating system pipes or duct work? Yes No Unknown
 • in the siding? Yes No Unknown • in the roofing shingles? Yes No Unknown
 • in flooring tiles? Yes No Unknown • other: _____
 IF YES: Source of Information: Seller
 COMMENTS: _____

C. RADON/AIR - Current or previously existing:
 Has the property been tested? Yes No Unknown
 IF YES: Date: _____ By: _____
 Results: _____ If applicable, What remedial steps were taken? _____
 Has the property been tested since remedial steps? Yes No Unknown
 Are test results available? Yes No Results & Comments: _____

D. RADON/WATER - Current or previously existing:
 Has the property been tested? Yes No Unknown
 IF YES: Date: _____ By: _____
 Results: _____ If applicable, What remedial steps were taken? _____
 Has the property been tested since remedial steps? Yes No Unknown
 Are test results available? Yes No Results & Comments: _____

E. LEAD-BASED PAINT/PAINT HAZARDS - Current or previously existing: (Note: Lead-based paint is most commonly found in homes constructed prior to 1978; See EPA Disclosure brochure/form and Maine Lead Warning for more information)
 Is there now or has there ever been lead-based paint and/or lead-based paint hazards on the property? Yes No Unknown
 Unknown but possible due to age
 IF YES, describe location and the basis for the determination: _____
 Do you know of any records or reports pertaining to such lead-based paint or lead-based paint hazards: Yes No
 IF YES, describe: _____
 Are you aware of any cracking, peeling or flaking paint? Yes No
 COMMENTS: Almost all wood has be redone or replaced.

SECTION III. HEATING SYSTEM(S)/SOURCES(S)

Heating System(s)/Source(s)	SYSTEM 1	SYSTEM 2	SYSTEM 3	SYSTEM 4
TYPE(S)	FHA	wood stove		
Age of system(s)/source(s)	approx 11 years	unknown		
Name of company that services system(s)/source(s)	DOC	none		
Date of most recent service call				
Annual consumption per system/ source (i.e., gallons, kilowatt hours, cord(s))	750 gallons	4 cords		
Malfunction per system(s)/ source(s) within past 2 years		none		
Other pertinent information				

Is there an oil supply line? Yes No Unknown Is it buried? Yes No Unknown Is it Sleeved? Yes No Unknown
 Chimney(s): Yes No If yes, lined: Yes No Unknown Last Cleaned: unknown
 Is more than one heat source vented through one flue? Yes No Unknown Had a chimney fire: Yes No Unknown
 Has chimney been inspected? Yes No Unknown; If Yes, when: May 2017 Direct/Power Vent: Yes No Unknown

COMMENTS:
 Source of SECTION III information: seller

SECTION IV. HAZARDOUS MATERIAL

The licensee is disclosing that the Seller is making representations contained herein.

A. UNDERGROUND STORAGE TANKS - Current or previously existing:
 Are there now, or have there ever been, any underground storage tanks on your property? Yes No Unknown
 IF YES: Are tanks in current use? Yes No Unknown
 IF NO above: How long have tank(s) been out of service? _____
 What materials are, or were, stored in the tank(s)? _____
 Age of tank(s): _____ Size of tank(s): _____
 Location: _____
 Have you experienced any problems such as leakage? _____
 Are tanks registered with the Dept. of Environmental Protection? Yes No Unknown
 If tanks are no longer in use, have tanks been abandoned according to D.E.P.? Yes No Unknown
 COMMENTS:
 Source of information: seller

B. ASBESTOS - Current or previously existing:
 • as insulation on the heating system pipes or duct work? Yes No Unknown
 • in the siding? Yes No Unknown • in the roofing shingles? Yes No Unknown
 • in flooring tiles? Yes No Unknown • other: _____ Yes No Unknown
 Source of information: _____
 COMMENTS: seller

C. RADON/AIR - Current or previously existing:
 Has the property been tested? Yes No Unknown
 IF YES: Date: July 2014 By: Criterion Brown Engineering
 Results: 22.1 pCi/L If applicable, What remedial steps were taken? abatement system put in
 Has the property been tested since remedial steps? Yes No Unknown
 Are test results available? Yes No Results & Comments: 1.5 pCi/L
 Source of information: seller

D. RADON/WATER - Current or previously existing:
 Has the property been tested? Yes No Unknown
 IF YES: Date: July 2014 By: Criterion Brown Engineering
 Results: 197 pCi/L If applicable, What remedial steps were taken? none needed
 Has the property been tested since remedial steps? Yes No Unknown
 Are test results available? Yes No Results & Comments: _____
 Source of information: seller

E. LEAD-BASED PAINT/PAINT HAZARDS - Current or previously existing: (Note: Lead-based paint is most commonly found in homes constructed prior to 1978)
 Is there now or has there ever been lead-based paint and/or lead-based paint hazards on the property? Yes No Unknown
 Unknown but possible due to age
 IF YES, describe location and the basis for the determination: _____
 Do you know of any records or reports pertaining to such lead-based paint or lead-based paint hazards: Yes No
 IF YES, describe: _____
 Are you aware of any cracking, peeling or flaking paint? Yes No
 COMMENTS:
 Source of information: seller

PROPERTY LOCATED AT 1020 Perham Road Perham, ME 04769

F. OTHER HAZARDOUS MATERIALS - Current or previously existing:
TOXIC MATERIAL: Yes No Unknown OTHER: _____
LAND FILL: Yes No Unknown
RADIOACTIVE MATERIAL: Yes No Unknown

Buyers are encouraged to seek information from professionals regarding any specific issue or concern.

SECTION V. GENERAL INFORMATION

Is the property subject to or have the benefit of any encroachments, easements, rights-of-way, leases, rights of first refusal, life estates, private way, private road/homeowner associations or restrictive covenants? Yes No Unknown

IF YES: Explain: RR Bed owned by State.
What is your source of information: Seller

Are there any tax exemption or reduction for this property for any reason including but not limited to: Tree Growth, Open Space and Farmland, Veteran's, Homestead Exemption, Blind, Working Waterfront? Yes No Unknown

IF YES: Explain: Bird "Sanctuary" 28 Acres - USDA - pays \$1000.00/yr.

Leased Equipment (e.g., propane tank, hot water heater, satellite dish): Type: Propane

Year Principal Structure Built: 1920 +/- What year did Seller purchase property? 1999

Roof: Year Built - Structure: update 2001 + 2002 Year Shingles/Other Installed: 2001 - Barn
Water, moisture or leakage: None known 2002 - House

Comments: N/A; Chimney Repair

Foundation/Basement: Sump Pump: Yes No Unknown Comments: _____
Water, moisture or leakage since you owned the property: Yes No Unknown Comments: Rare exception, small area

Knowledge of prior water, moisture or leakage: Yes No Unknown Comments: _____

Mold: Has the property ever been tested for mold? Yes No Unknown IF YES, are test results available? Yes No

Electrical: Fuses Circuit Breaker Other: _____ Unknown

Has the property been surveyed? Yes No Unknown If YES, is the survey available? Yes No

Manufactured Housing: Mobile Home - Yes No Unknown Modular - Yes No Unknown

KNOWN MATERIAL DEFECTS about Physical Condition and/or value of Property, including those that may have an adverse impact on health/safety: None known

Seller shall be responsible and liable for any failure to provide known information regarding known material defects to the Buyer.

ATTACHMENTS EXPLAINING CURRENT PROBLEMS, PAST REPAIRS OR ADDITIONAL INFORMATION IN ANY SECTION IN DISCLOSURE: Yes No

SECTION VI. ADDITIONAL INFORMATION

Antique cast iron cast stove not included.

As Sellers, we have provided the above information and represent that all information is correct. To the best of our knowledge, all systems and equipment, unless otherwise noted on this form, are in operational condition.

Neither Seller nor any Broker makes any representations as to the applicability of, or compliance with, any codes of any sort, whether state, municipal, federal or any other, including but not limited to fire, life safety, building, electrical or plumbing.

[Signature]
SELLER

10/17/13
DATE

SELLER

DATE

I/We have read and received a copy of this disclosure, the arsenic in wood fact sheet, the arsenic in water brochure, and understand that I/we should seek information from qualified professionals if I/we have questions or concerns.

BUYER

DATE

BUYER

DATE



LEAD PAINT ADDENDUM

TO CONTRACT DATED _____ BETWEEN _____ (hereinafter "Seller")
AND _____ (hereinafter "Buyer")
FOR PROPERTY LOCATED AT 1026 Perham Road
Perham, ME. 04766

Said contract is further subject to the following terms:

Lead Warning Statement

Every purchaser of any interest in residential real property on which a residential dwelling was built prior to 1978 is notified that such property may present exposure to lead from lead-based paint that may place young children at risk of developing lead poisoning. Lead poisoning in young children may produce permanent neurological damage, including learning disabilities, reduced intelligence quotient, behavioral problems, and impaired memory. Lead poisoning also poses a particular risk to pregnant women. The seller of any interest in residential real property is required to provide the buyer with any information on lead-based paint hazards from risk assessments or inspections in the seller's possession and notify the buyer of any known lead-based paint hazards. A risk assessment or inspection for possible lead-based paint hazards is recommended prior to purchase.

Seller's Disclosure (check one)

(a) Presence of lead-based paint and/or lead-based paint hazards (check one below):

Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).

Seller has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the Seller (check one below):

Seller has provided the Buyer with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

Seller has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Buyer's Acknowledgment

(c) Buyer has received copies of all information listed above.

(d) Buyer has received the pamphlet Protect Your Family from Lead in Your Home.

(e) Buyer has (check one below):

Received a 10-day opportunity (or mutually agreed upon period) to conduct a risk assessment or inspection for the presence of lead-based paint and/or lead-based paint hazards; or

Waived the opportunity to conduct a risk assessment or inspection for the presence of lead-based paint and/or lead-based paint hazards.

Agent's Acknowledgment

(f) Agent has informed the Seller of the Seller's obligations under 42 U.S.C. 4852(d) and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

Seller [Signature] Date 12/17/13 Buyer _____ Date _____

Seller _____ Date _____ Buyer _____ Date _____

Agent [Signature] Date 12/17/13 Agent _____ Date _____



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RE/MAX Central 101 High Street Caribou, ME 4736
Letrice Kieffer

Phone: (207)498-2900 Fax: _____
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Blank August Forms

Discussion of specific details of renovations done since 2000

- 1) Roofing – The shingles put on this house and barn are Certainteed “Hattaras” shingles. They were chosen specifically for three reasons: a) they have an extremely high wind blow-off warrantee at 110 mph, b) they have a very long guaranteed life of 60 years (now, the warrantee is a “lifetime” warrantee that is transferable to the second owner), and c) they are an unusual size and shape with a much wider exposure than conventional shingles which give a nice scale to the big, high roofs. There are several squares of these shingles on a pallet in the basement of the barn in the event that any problem arises.
- 2) Siding – There are two varieties of siding on the buildings: a) All of the horizontal lap siding (yellow and white) is a cement-based composite. The product was chosen on the basis that is expected to be a long life product which, though it should be repainted periodically, is almost certainly never going to peel due to it’s extreme dimensional stability. b) Prefinished Eastern White Cedar shingles. This siding is on the second floor of the house and on all the red walls of the barn and garage. These shingles are all prefinished with two coats of exterior stain at the factory. It is a long life, but not a “forever”, finish (there really is no such thing).
- 3) Windows – a) All the windows on the main section of the house (not the ell) are Marvin Evergreen Aluminum Clad units with Low E II double-pane insulated glass with argon between the panes. All but the casement unit in the kitchen are Marvin’s “Ultimate” Double-Hung. Those windows which have muntins (on the second floor and attic) have 7/8” simulated divided lites with a spacer bar. These windows are arguably the best windows on the market anywhere. b) The three windows on the first floor of the ell are vinyl clad Andersen “Tilt Wash” units also with Low E argon filled insulated glass. c) The five windows on the second floor of the ell are the original wood frames, but all the sash have been replaced with insulated glass. All but one of the windows in the barn are solid vinyl Silverline Windows (a subsidiary of Andersen) with insulated glass. A replacement for the one wood window (which was new in 2001) has been purchased and is in the barn.
- 4) Insulation – a) Walls: Having had all the original siding off the house and, therefore having been able to look between the boards to see the insulation, it appears that all the walls had been well insulated with blown-in cellulose insulation fully filling the stud cavities. The one wall that was not insulated was the small section of wood framed basement wall (to the right of the basement door) which I then insulated. b) Attic: In the attic the floorboards were all pulled up, the blown-in insulation vacuumed out and replaced with high-density 8” R-25 fiberglass insulation. Then the boards went back down and were covered with 1” R-5 Dow Styrofoam Insulation all resulting in an R-factor of over R-30.

- 5) Exterior Trim – All but a very small amount of the white trim on the house, barn and garage is Azek, a very expensive, solid vinyl substitute for wood. It will never have to be painted and is expected to last forever. As a lifelong “wood junkie”, I can say that Azek is far superior to wood in every respect. All the Azek has been installed with countersunk trimhead screws and the holes filled in with GE paintable white silicone caulk.
- 6) Front Porch and Columns - The columns around the porch on the front of the house are load-bearing fiberglass columns. They are painted as the fiberglass is not a pure white. But, as they are extremely dimensionally stable, they should never peel and may only need to be painted when the finish simply wears off due to weathering. The underpinnings of the front porch as well as the decking are pressure treated Southern Yellow Pine.
- 7) Deck and Ell Entry – The deck behind the barn as well as the platform in front of the ell entry door are framed in Southern Yellow Pine. The decking is a modern composite decking (there are so many of these that I can't remember the brand). The railing around the deck behind the barn is Eastern White Cedar.
- 8) Interior Doors – All of the interior doors have been replaced. All but one are 4-panel pine doors. All of the hardware – including all of the mortised locksets - came off of the original doors, was refurbished and reinstalled on the new doors. The one door that is not new is an antique door I had. It is in the “gray area” and leads to the closet and thence to the porch.
- 9) Countertops – a) The kitchen countertops are solid soapstone. This was chosen because it is relatively uncommon (granite has become sort of everyday) and because it is softer and warmer than granite. Dishes don't break as easily on it. B) The countertops in the dining room and in the upstairs guest bathroom are old white marble that was salvaged from the toilet partitions in the “new” Fort Kent Hospital (which opened in 1953). C) The countertop in the master bathroom is Hanstone, a man-made quartz-based composite.
- 10) Cabinetry – The white kitchen cabinets are Brookhaven by Woodmode. The cream-colored bar cabinetry in the dining room, the green cabinetry in the gray area, and all the cabinetry in the master bath are Starmark. The cabinetry on the south side of the dining room is original to the house. There are touchup kits in the house for all of the painted (white, cream, green) cabinetry.
- 11) Heating Devices – a) The primary central heating system is an oil-fired hot air system and a wood-fired furnace feeding heat to the same ductwork. The wood-fired furnace is electrically and thermostatically connected to the oil furnace. Each system can be used independently or in conjunction with each other such that when the wood furnace runs out of wood, the oil furnace will automatically take over. b) There is a fireplace in the living room which is on a separate flue from the two furnaces. It is all masonry, but it has a Heatilator-type feature that allows cool air

from the living room to be drawn into the cavity behind the masonry, heated by the fire, and then vented high on a wall behind it into the kitchen. c) The primary heat in the ell is small kerosene heater. This heater can adequately heat only the first floor of the ell when it is very cold. d) There is a decorative antique woodstove on the first floor of the ell which, when fired up, can more than adequately heat the whole ell (with the floor vents open). e) There is also a small propane heater in the upstairs of the ell if it is preferable to using the woodstove downstairs.

- 12) Appliances - A) Kitchen - a) Range: Jenn-air propane top burners (5) and electric ovens (2). The top oven has a "toast" feature so we've never had to clutter the countertop with a toaster. b) Refrigerator: Jenn-air 22 cuft. with double top doors and pull-out freezer under. c) Dishwasher: Kitchen-Aid. d) Industrial Bar Icemaker (under the bar in the dining room): Kitchen-Aid (This is the most decadent indulgence in the whole house). All of the above appliances are stainless steel finish. B) Basement - a) Upright Freezer: Kenmore. b) Clothes Washer: Whirlpool. c) Clothes Dryer: Whirlpool. C) Barn - Refrigerator: Gibson. 8 appliances in total.
- 13) Alarm System Monitored and serviced by Seacoast Security. Annual cost \$252. Works like most systems with keypad, but has the cool feature of being armed and disarmed from inside the car so you don't need to bother with the keypad. Very convenient! Also monitors for low temperature (potential freezeup).

14) What else?

Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 1: GENERAL PROVISIONS

§502. Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property must be fixed as of that date. Upon receipt of a declaration of value under [section 4641-D \(./36/title36sec4641-D.html\)](#) reflecting a change of ownership in real property, the assessor may change the records of the municipality to reflect the identity of the new owner, if notice of tax liabilities is sent both to the new owner and to the owner of record as of the April 1st when the liability accrued. The taxable year is from April 1st to April 1st. Notwithstanding this section, proration of taxes must be over the period specified in [section 558 \(./36/title36sec558.html\)](#). [PL 1997, c. 216, §1 (AMD).]

SECTION HISTORY

PL 1979, c. 666, §15 (AMD). PL 1985, c. 568 (AMD). PL 1997, c. 216, §1 (AMD).

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Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
 Subchapter 8: ABATEMENT

§841. Abatement procedures

1. **Error or mistake.** The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A ([./36/title36sec706-A.html](https://legis.maine.gov/statutes/36/title36sec706-A.html)).

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment if the taxpayer has complied with section 706-A ([./36/title36sec706-A.html](https://legis.maine.gov/statutes/36/title36sec706-A.html)). The municipal officers may not grant an abatement to correct an error in the valuation of property.

[PL 2017, c. 367, §7 (AMD) .]

2. **Hardship or poverty.** The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

As used in this subsection, "primary residence" means the home, appurtenant structures necessary to support the home and acreage sufficient to satisfy the minimum lot size as required by the municipality's land use or building permit ordinance or regulations or, in the absence of any municipal minimum lot size requirement, as required by Title 12, section 4807-A ([./12/title12sec4807-A.html](https://legis.maine.gov/statutes/12/title12sec4807-A.html)).

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [PL 2013, c. 424, Pt. A, §24 (RPR) .]

B. Assist individuals in making application for abatement; [PL 2013, c. 424, Pt. A, §24 (RPR) .]

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [PL 2013, c. 424, Pt. A, §24 (RPR) .]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours;

[PL 2013, c. 424, Pt. A, §24 (RPR).]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session;

[PL 2013, c. 424, Pt. A, §24 (RPR).]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and

[PL 2013, c. 424, Pt. A, §24 (RPR).]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal.

[PL 2013, c. 424, Pt. A, §24 (RPR).]

[PL 2017, c. 273, §1 (AMD).]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof.

[PL 1979, c. 73 (RPR).]

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with [section 706-A \(./36/title36sec706-A.html\)](#), the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under [section 653, subsection 1, paragraph D \(./36/title36sec653.html\)](#), except for the failure of the widow, widower or child to make application and file proof within the time set by [section 653, subsection 1, paragraph G \(./36/title36sec653.html\)](#), if the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

[PL 2017, c. 367, §8 (AMD).]

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under [subsection 2 \(./36/title36sec841.html\)](#), a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March.

[PL 1987, c. 772, §16 (RPR).]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, [Title 5, chapter 375 \(./5/title5ch375sec0.html\)](#).

[PL 1979, c. 73 (NEW).]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.

[PL 2001, c. 396, §15 (AMD).]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.

[PL 1999, c. 521, Pt. A, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 66, §15 (AMD). PL 1975, c. 765, §§14-A (AMD). PL 1977, c. 44, §1 (AMD). PL 1977, c. 479, §15 (AMD). PL 1977, c. 509, §16 (RPR). PL 1977, c. 694, §§688-692 (AMD). PL 1979, c. 73 (RPR). PL 1987, c. 70 (AMD). PL 1987, c. 772, §§15,16 (AMD). PL 1989, c. 508, §10 (AMD). PL 1991, c. 16, §1 (AMD). PL 1991, c. 16, §2 (AFF). PL 1993, c. 133, §1 (AMD). PL 1999, c. 521, §A4 (AMD). PL 2001, c. 396, §15 (AMD). PL 2005, c. 169, §1 (AMD). PL 2005, c. 218, §10 (AMD). PL 2011, c. 552, §1 (AMD). PL 2011, c. 624, §1 (AMD). PL 2013, c. 424, Pt. A, §24 (AMD). PL 2015, c. 300, Pt. A, §9 (AMD). PL 2017, c. 273, §1 (AMD). PL 2017, c. 367, §§7, 8 (AMD).

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Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 8: ABATEMENT

§842. Notice of decision

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in [sections 843](#) ([../36/title36sec843.html](#)) and [844](#) ([../36/title36sec844.html](#)), unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. This section does not apply to applications for abatement made under [section 841, subsection 2](#) ([../36/title36sec841.html](#)). [PL 2013, c. 182, §1 (AMD).]

SECTION HISTORY

PL 1977, c. 509, §17 (AMD). PL 1985, c. 764, §16 (AMD). PL 1987, c. 772, §17 (AMD). PL 1991, c. 546, §11 (AMD). PL 2001, c. 396, §16 (AMD). PL 2013, c. 182, §1 (AMD).

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Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 8: ABATEMENT

§843. Appeals

1. **Municipalities.** If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and, if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal from the decision of the board of assessment review directly to the Superior Court, in accordance with Rule 80B of the Maine Rules of Civil Procedure. If the board of assessment review fails to give written notice of its decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to Superior Court as if there had been a written denial.

[PL 1995, c. 262, §4 (AMD).]

1-A. Nonresidential property of \$1,000,000 or greater. With regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater either separately or in the aggregate, either party may appeal the decision of the local board of assessment review or the primary assessing area board of assessment review to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied, as provided in [subsections 1 \(./36/title36sec843.html\)](#) and [2 \(./36/title36sec843.html\)](#). The board shall hold a hearing de novo. If the board thinks that the applicant is over-assessed, it shall grant such reasonable abatement as the board thinks proper. For the purposes of this section, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 1995, c. 262, §4 (AMD).]

2. **Primary assessing areas.** If a primary assessing area has adopted a board of assessment review and the assessors or municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied, and if the board thinks the applicant is over-assessed, the applicant is granted such reasonable abatement as the board thinks proper. Except with regard to nonresidential property or properties with an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, either party may appeal the decision of the board of assessment review directly to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the board of assessment review fails to give written notice of

its decision within 60 days of the date the application was filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2001, c. 396, §17 (AMD).]

3. Notice of decision. Any agency to which an appeal is made under this section is subject to the provisions for notice of decision in [section 842 \(../36/title36sec842.html\)](#).

[PL 1991, c. 546, §12 (NEW).]

4. Payment requirements for taxpayers. A taxpayer filing an appeal under this section must pay an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding tax year, to the extent that amount does not exceed the amount of taxes due in the current tax year, and the amount of taxes in the current tax year that is not in dispute. If the taxpayer has filed an appeal under this section without paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.

[PL 2021, c. 531, Pt. B, §4 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §24 (AMD). PL 1973, c. 625, §246 (AMD). PL 1977, c. 509, §18 (RPR). PL 1977, c. 694, §693 (AMD). PL 1981, c. 30, §§3,4 (AMD). PL 1981, c. 364, §21 (AMD). PL 1981, c. 698, §180 (AMD). PL 1985, c. 764, §17 (AMD). PL 1991, c. 546, §12 (AMD). PL 1993, c. 242, §1 (AMD). PL 1993, c. 395, §12 (AMD). PL 1995, c. 262, §4 (AMD). PL 2001, c. 396, §17 (AMD). PL 2001, c. 436, §1 (AMD). PL 2001, c. 436, §2 (AFF). PL 2009, c. 434, §16 (AMD). PL 2019, c. 379, Pt. A, §5 (AMD). PL 2021, c. 531, Pt. B, §4 (AMD).

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Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 8: ABATEMENT

§844. Appeals to county commissioners

1. **Municipalities without board of assessment review.** Except when the municipality or primary assessing area has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners within 60 days after notice of the decisions from which the appeal is being taken or within 60 days after the application is deemed to have been denied. If the commissioners think that the applicant is over-assessed, the applicant is granted such reasonable abatement as the commissioners think proper. If the applicant has paid the tax, the applicant is reimbursed out of the municipal treasury, with costs in either case. If the applicant fails, the commissioners shall allow costs to the municipality, taxed as in a civil action in the Superior Court, and issue their warrant of distress against the applicant for collection of the amount due the municipality. The commissioners may require the assessors or municipal clerk to produce the valuation by which the assessment was made or a copy of it. Either party may appeal from the decision of the county commissioners to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B. If the county commissioners fail to give written notice of their decision within 60 days of the date the application is filed, unless the applicant agrees in writing to further delay, the application is deemed denied and the applicant may appeal to the Superior Court as if there had been a written denial.

[PL 2001, c. 396, §18 (AMD).]

1-A. **County board of assessment review.** The county commissioners in a county may establish a county board of assessment review to hear all appeals to the county commissioners. The board has the powers and duties of a municipal board of assessment review, including those provided under [section 844-M \(./36/title36sec844-M.html\)](#).

[PL 1995, c. 262, §6 (NEW).]

2. **Nonresidential property of \$1,000,000 or greater.** Notwithstanding [subsection 1 \(./36/title36sec844.html\)](#), the applicant may appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review within 60 days after notice of the decision from which the appeal is taken or after the application is deemed to be denied. If the State Board of Property Tax Review determines that the applicant is over-assessed, it shall grant such reasonable abatement as it determines proper. For the purposes of this subsection, "nonresidential property" means property that is used primarily for commercial, industrial or business purposes, excluding unimproved land that is not associated with a commercial, industrial or business use.

[PL 2011, c. 548, §13 (AMD).]

3. Notice of decision. An appeal to the county commissioners is subject to the provisions for notice of decision in [section 842 \(./36/title36sec842.html\)](#).

[PL 1991, c. 546, §13 (NEW).]

4. Payment requirements for taxpayers. If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the next preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, by or after the due date, or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.

[PL 2009, c. 434, §17 (AMD).]

SECTION HISTORY

PL 1973, c. 536, §25 (AMD). PL 1973, c. 592, §16 (RP). PL 1973, c. 625, §248 (AMD). PL 1973, c. 645, §6 (RPR). PL 1977, c. 509, §19 (AMD). PL 1979, c. 666, §22 (AMD). PL 1981, c. 30, §5 (AMD). PL 1981, c. 364, §22 (AMD). PL 1985, c. 764, §18 (RPR). PL 1985, c. 819, §§A38,39 (AMD). PL 1991, c. 546, §13 (AMD). PL 1993, c. 242, §2 (AMD). PL 1993, c. 395, §13 (AMD). PL 1995, c. 262, §§5-8 (AMD). PL 2001, c. 396, §18 (AMD). PL 2003, c. 72, §1 (AMD). PL 2003, c. 72, §2 (AFF). PL 2009, c. 434, §17 (AMD). PL 2011, c. 548, §13 (AMD).

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