**Lot combination letter sample**

Dear Town of Liberty Board of Assessors,

I *Name* own parcels listed on Town of Liberty Tax Maps as

* Map ## Lot ## purchased on deed Book #### Page ###

and

* Map ## Lot ## purchased on deed Book #### Page ###

and

* Map ## Lot ## purchased on deed Book #### Page ###

*(Add more lines if necessary to include all lots to be combined into one lot.)*

These lots are contiguous, not held for sale and not part of a subdivision and I request that the parcels be assessed as one parcel for tax purposes.

Sincerely,

 *Name* , Liberty Maine Taxpayer Date\_\_\_\_\_\_

In order to qualify for this process and to be considered contiguous in the same ownership the properties:

1. Must be owned in same manner on each deed (I.E. If one deed has both husband and wife's name it must be identical on the second lot/deed, not just husband or wife's name, Trust name, etc.)
2. Not divided by Road. (The exception would be discontinued/dissolved roads)
3. Cannot be separated on tax maps by parcels owned by other taxpayers.
4. If part of a recorded subdivision check with Planning Board.
5. Only one of the parcels can be developed, i.e. if you have houses or mobile homes on each lot they will be assessed separately.