**Sample Review Tool to Use if I Own Multiple Lots for Which I Receive One Tax Bill\***

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| Step 1 | Do all of the lots I own touch each other (are they contiguous)?   * If **NO**, go to step 2. * If **YES**, go to step 3. |
| Step 2 | If the properties are not contiguous, then Assessing practices require that they be considered as separate lots and receive separate tax bills. *(There is an exception in the Liberty Shoreland Zoning Ordinance for tracts split by a public or private road established after September 22, 1971 by the owner of the land on both sides.)* Your tax bills that will be due in October 2019 will reflect this change unless it qualifies for the exception. You are done. |
| Step 3 | Do all of the contiguous lots I own comply with minimum lot size and frontage requirements currently in force in Liberty?   * If **NO**, go to step 4. * If **YES**, go to step 5. |
| Step 4 | Are these lots in the Shoreland Protection Zone?   * If **YES**, pursuant to Section 12. E. 3. of the Liberty Shoreland Zoning Ordinance each "non-conforming" lot will be combined with an adjacent lot to create a conforming (or more conforming) lot. Your tax bill that will be due in October 2019 will reflect this change. You are done. * If there are more than two lots offering multiple combination opportunities, go to Step 9. * If **NO**, go to step 5. |
| Step 5 | Do I want each lot to be considered as a separate lot and receive separate tax bills?   * If **YES**, I do not need to take any further steps. Your tax bills that will be due in October 2019 will reflect this change. You are done. * If **NO**, go to Step 6. |
| Step 6 | Am I going to have an Attorney create a new deed reflecting the combination of the multiple lots into one lot?   * If **YES**, go to Step 7. * If **NO**, go to Step 8. |
| Step 7 | Provide a signed copy of the new deed to the Town office before April 1, 2019. Your tax bill that will be due in October 2019 will reflect this change. You are done. |
| Step 8 | Provide **written** documentation that you wish your multiple lots to be considered one lot to the Town office before April 1, 2019. A sample letter format is provided on the Town of Liberty WEB site. Click here. Your tax bill that will be due in October 2019 will reflect this change. You are done. |
| Step 9 | Am I going to have an Attorney create a deed reflecting the combination of the multiple lots?   * If YES, go to back to Step 7. * If NO, go to Step 10. |
| Step 10 | Provide **written** documentation specifying how you wish your multiple lots to be combined to the Town office before April 1, 2019. A sample letter format is provided on the Town of Liberty WEB site. Click here. Your tax bills for the resulting lots that will be due in October 2019 will reflect this change. You are done. |

\* **This step-by-step tool is advisory only. Property owners should contact their own attorney to insure the most thorough and comprehensive analysis of their options.**