MEMO

February 14, 2019

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| TO: | Owners of multiple lots who receive one tax bill |
| FROM: | Kenneth Ortmann, Town Administrator |
| RE: | A sample tool to help guide the decision-making process of property owners |

On February 11, 2019 our revaluation contractor, Garnett Robinson of Maine Assessment & Appraisal Services, described changes that owners of multiple lots who have received one tax bill will see in the bill(s) they receive starting October 2019. He also described some actions that some property owners might want to take.

In summary, there will be many fewer tax bills covering multiple lots.

In most cases multiple lot ownership will fall into one of the following categories:

**Non-contiguous lots**

* Outside of the area governed by Shoreland Protection Zone
* Inside of the area governed by Shoreland Protection Zone

**Contiguous lots**

* All lots conform to minimum lot dimension requirements - outside of the area governed by Shoreland Protection Zone
* Not all lots conform to lot dimension requirements - outside of the area governed by Shoreland Protection Zone
* All lots conform to minimum lot dimension requirements - inside of the area governed by Shoreland Protection Zone
* Not all lots conform to lot dimension requirements - inside of the area governed by Shoreland Protection Zone

**The attached step-by-step tool is only applicable to the above six categories.**

**The attached 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.**