TOWN OF RAYMOND Assessing Office
401 Webbs Mills Road Raymond, Maine 04071
Phone 207.655.4742 x51 Fax 207.655.3024
assessor@raymondmaine.org

INTEROFFICE MEMORANDUM

TO: RAYMOND BOARD OF ASSESSORS

FROM: CURT LEBEL, ASSESSORS AGENT

SUBJECT: TAX ABATEMENTS

DATE: 12/5/2013

CC:

Dear Board Members,

Attached please find nine abatement requests and one supplemental assessment which have been reviewed by my office and are recommended for consideration at your December 10, 2013 meeting. The tax abatements are mostly corrections of administrative errors such as lot size discrepancies and personal property filing discrepancies. Two of the items however, require some additional background information:

1. Tax abatement request of Joanne Self (Tax Map 15 Lot 88). Ms. Self has filed a request for abatement claiming that her property is undervalued. (See attached application/emails). I have corresponded with Ms. Self by both email and by phone. And indicated to her that tax abatements are for over-valuation claims and that her assessment cannot be increased for this year once the assessment has been made. The property assessment was reduced for this year's commitment upon discovery that the current land use ordinance may likely render the property undevelopable on its own as a residential lot. Ms. Self has been marketing the property for considerably more than the Town's value and is concerned that the Towns value will affect her ability to sell the property. I have indicated to Ms. Self that some level of approval from the codes enforcement office (ie, backlot driveway designation) would likely be necessary. Ms. Self is upset that apparent zoning changes from approximately 4 years ago have affected her potential use of the property. The application for abatement is not signed by Ms. Self and it is likely that she simply wants her situation to be known by the Town. I am recommending that the Board deny the abatement because the request is for an increase in value and a tax abatement is not the appropriate remedy.

2. Timanous Inc. transfers a portion of its property off Plains Rd, along with a residential house to Jeffrey Cullens. The property transfer was processed and a new account was created for Mr. Cullens. However, the house was not transferred from the Timanous

account to the Cullens account. I am recommending that the Board abate Timanous for the value of the house and issue a supplemental assessment to Jeffrey Cullens for the omitted house value on his assessment. Because Mr. Cullens was not assessed at all for his improvements (only land), this represents an omission, which can be corrected with a supplemental assessment.

Sincerely,

Curt Lebel

Assessors Agent, Town of Raymond

Certificate of Abatement

36 M.R.S.A § 841

We, the Board of Assessors of the municipality of Raymond, hereby certify to Donald Willard, tax collector, that the accounts herein, contain a list of valuations of the estates, real and personal, that have been granted an abatement of property taxes by us for the April 1, 2013 assessment on December 10, 2013. You are hereby discharged from any further obligation to collect the amount abated.

Voted by the Raymond Board of Assessors on: December 10, 2013 ***Attest:_____Don Willard, Town Manager***

Tax Year	#	M/L	ACCT#	OWNER OF RECORD	OLD ASSESSMENT	NEW ASSESSMENT	VALUATION ABATED	TAX AMOUNT	TAX RATE	MISCELLANEOUS INFORMATION
2013-	1	009-028	T0680R	Timanous Inc.	$ 261,600.00	$ 138,100.00	$ 123,500.00	$ 1,389.38	0.01125	Property owner sold 3.05 acres of land and house in March 2013. Property was assessed in error for the house. House assessment will be supplemented to the correct owner.
2013-	2	033-001	F3006R	Foster, Daniel A Foster Karen A	$ 939,300.00	$ 936,900.00	$ 2,400.00	$ 27.00	0.01125	Lot size correction. Parcel was assessed for incorrect amount of acreage.
2013-	3	010-015	S0520R	Gerrands Donny Gerrans Nancy	$ 246,600.00	$ 176,700.00	$ 69,900.00	$ 786.38	0.01125	Property owner requested this lot be combined with the owners adjoining lot 14 for 2013. This was not done in error. Abatement represents amount of change in valuation from combining lots.
2013-	4	017-054	O0140R	Oakes Carol A	$ 133,800.00	$ 129,700.00	$ 4,100.00	$ 46.13	0.01125	Lot size correction. Parcel was assessed for incorrect amount of acreage.
2013-	5	PP	F0008P	Fontaine Nancy Fontaine William	$ 17,500.00	$ -	$ 17,500.00	$ 196.88	0.01125	Assessed in error for Camper Trailer which was sold. Fontaines are correctly assessed for new Trailer on Acct F0018P
2013-	6	PP	M9201P	MacDonald Lisa	$ 8,100.00	$ -	$ 8,100.00	$ 91.13	0.01125	Assessed in error for camper trailer which was sold. New owner was correctly assessed for trailer on Acct T9400P
2013-	7	PP	GB001P	Graybar Financial Services LLC	$ 12,900.00	$ -	$ 12,900.00	$ 145.13	0.01125	Equipment assessed to Graybar in error. Reported equipment disposed in return of parent company CIT Tech. Assessors Office was unaware this disposal was for the Graybar account.
2013-	8	PP	I7209P	Inergy Propane LLC	$ 175,600.00		$ 175,600.00	$ 1,975.50	0.01125	Personal Property assessed in error. Property owner filed amended return in June 2013 indicating that taxable items were reported to the juristiction hosting the tank depot. Amended return was not processed in error.
					TOTALS		$414,000.00	$4,657.53		

Tax Abatements Denied

36 M.R.S.A § 841

We, the Board of Assessors of the municipality of Raymond, have hereby considered the abatement requests of the following list of estates, real and personal, and have voted to deny the following applications for abatement of the April 1, 2013 assessment on December 10, 2013.

Voted by the Raymond Board of Assessors on: December 11, 2012

Attest:_____Don Willard, Town Manager

Tax Year	M/L	ACCT#	APPLICANT	ASSESSED VALUATION	REASON FOR DENIED APPLICATION FOR ABATEMENT
2013	015-088	S9105R	Joanne Self	$ 14,600.00	Applicant has filed this abatement request in complaint that the property is undervalued for tax purposes. Tax abatements are the legal remedy for over valuation issues. Issues relating to undervaluation must be corrected upon the next annual assessment. The assessment cannot be raised once committed for that tax year. The property valuation was reduced upon staff discovery that the parcel is non conforming and is not buildable without a back lot driveway approval. It is questionable whether this approval can be granted given the property layout. This potential change in approved use appears to be the result of land use ordinance changes from 4 years ago. It is the opinion of the assessors that a reduction in valuation was warranted in this instance as the most likely purchaser, without back lot driveway designation will be an abutting land owner.

TOWN OF RAYMOND

SUPPLEMENTAL TAX CERTIFICATE

State of Maine 36 M.R.S.A. § 713

We, the undersigned, Assessors of the Municipality of Raymond, Maine, hereby certify that the foregoing list of estates and assessments thereon, recorded in page 429 of this book , were either invalid, void or omitted by mistake from our original invoice and valuation and list of assessments dated the 10th day of September 2013, that these lists are supplemental to the aforesaid original invoice, valuation and list of assessments, dated the 10th day of December, 2013, and are made by virtue of Title 36, Section 713, as amended.

Given by our hand this _____10th_____ day of December, 2013.

_____
Sam Gifford

_____
Lonnie Taylor

_____
Joe Bruno

_____
Teresa Sadak

_____
Mike Reynolds

Assessors, Town of Raymond

TOWN OF RAYMOND

SUPPLEMENTAL TAX WARRANT

State of Maine 36 M.R.S.A. § 713

County of CUMBERLAND, ss.

To: DONALD WILLARD, Tax Collector

of the Municipality of RAYMOND, within said County of

CUMBERLAND.

GREETINGS:

Hereby are committed to you a true list of the assessments of the estates of the person(s) hereinafter named. You are hereby directed to levy and collect each of the person(s) named in said list his respective proportion, therein set down, of the sum of $ 1,389 dollars and 38/100 cents, it being the amount of said list; and all powers of the previous warrant for the collection of taxes issued by us to you and dated September 10, 2013 are extended thereto; and we do hereby certify that the list of
(here insert date of original warrant)

assessments of the estates of the persons named in said list is a supplemental assessment laid by virtue of Title 36, Section 713, as amended and the assessments and estates thereon as set forth in said list were either invalid, void, or omitted by mistake from the original list, committed unto you under our warrant dated September 10, 2013.
original date of warrant

Given by our hands this 10th day of December, 2013.

_____
Sam Gifford, Chairman

_____
Lonnie Taylor, Vice Chair

_____
Joe Bruno, Parliamentarian

_____
Teresa Sadak

_____
Mike Reynolds
Assessors, Town of Raymond

Cc: Deputy Tax Collector

TOWN OF RAYMOND - SUPPLEMENTAL TAX WARRANT LIST

We, the undersigned, Assessors of the Municipality of Raymond, hereby certify, that the foregoing list of estates and assessments, contain a list of valuations of the estates, real and personal, that were omitted from our original invoice and valuation and list of assessments dated September 10, 2013 and to be supplemented for the 2013 assessment as of December 10, 2013.

Signed _____ **, Assessor**

Signed _____ **, Assessor**

Signed _____ **, Assessor**

Signed _____ **, Assessor**

Signed _____ **, Assessor**

Signed _____ **, Assessor**

M/L	OWNER OF RECORD	ADDRESS	SUPPLEMENTAL VALUATION	ACCT #	TAX DOLLARS	MISCELLANEOUS INFORMATION
009-028-A	Cullens, Jeffrey S	PO Box 488 Windham, ME 04062	$123,500.00	C9312R	$1,389.38	Assessment of improvements to this owner were ommitted from the original commitment of taxes.
					$1,389.38	

Town of RAYMOND

Home of the Landlocked Salmon

INCORPORATED 1803

RECEIVED

OCT 16 2013

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(Title 36 M.R.S.A., Section 841)

This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued. Attach supporting documents as needed.

1. Name of Applicant:	Joanne Self
2. Mailing Address and Phone Number:	3401 Beatty Drive 916/933-8933 El Dorado Hills, CA 95762
3. Tax year for which abatement is requested:	July 1, 2013 to June 30, 2014
4. Map/Lot #	Map/015 Lot# 88
5. Assessed valuation:	$14,600.00
6. Taxpayer's opinion of value:	since we bought in 2004 & 2008 this lot has been assessed in excess of $51,000 every year. Just de-valued my property $37,100.00 now that I'm trying to sell it. Been told it's because it has just come to the assessor's attention that it is a non-conforming lot (road frontage) & possibly not a buildable lot because of planning & zoning amendments to code in 2009. We bought this lot free & clear of building & zoning restrictions & have never been notified of changes until now. His now assessed at $10,000 below what we paid.
7. Reasons for requesting abatement (please be specific, stating grounds for belief that property is ~~over~~ under valued for tax purposes):	

To the assessing authority of the Town of Raymond,

In accordance with the provisions of Title 36 M.R.S.A., Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Date _____ Signature of Applicant _____

Revised 02/10

Have been trying to get an answer as to why this 3.57 acre piece was assessed over $51,000 when our 6.41 acre piece has been assessed at only $10,000 more – $60,000. Kind of went with the assumption it's because there is an old graded, rock-lined road up through it. Our understanding is that way back it was used as emergency egress for flooding. Either way, always felt it was assessed a bit high, & now it's definitely assessed too low.

I like the idea of paying lower taxes especially if the town of Raymond has declared it unbuildable & I'm now stuck with something I can't sell for what we put into it. But I was hoping to get it sold for a fair price & be done with it. This assessed value will definitely not make that possible. We've owned property there & paid taxes since 1995. Something seems very wrong with the way this was done & I'm the one left with a worthless investment – only because the town changed an ordinance with no notification to landowners. Again, it wasn't that way when we purchased it.

Subject: Re: Fwd: Account S9105R Map 015 Lot 88
From: Curt Lebel <curt.lebel@raymondmaine.org>
Date: 10/3/2013 11:34 AM
To: self@citlink.net
CC: Danielle Loring <danielle.loring@raymondmaine.org>, Chris Hanson <chris.hanson@raymondmaine.org>

Ms. Self,

Thank you for your inquiry regarding your assessment of Map 15 Lot 88. I would like to take a moment to address some of the concerns outlined in your email. It came to my attention late in the development of assessment values for 2013 that your property known as lot 88, was not conforming in the traditional sense (Road frontage) and may not be a developable lot without a back lot driveway designation. It is unclear at this point whether the parcel in its configuration on the assessment date can achieve the requirements for this approval. Based on this information I elected to continue to value this property separately, but as axillary to parcel 86, thus the reduction in assessed valuation. In terms your concerns about process, no notice is required by law of changes in assessment, other than the completed valuation book. Further, there is no provision in Maine law requiring even that taxs bill be sent. As for cause, I have addressed my reasoning above for the change in valuation. In regards to the April 1, assessment date, all property is set as to its value and situation on this date in the annual commitment. This does not mean that no valuation development is done prior to or after this date. Valuation of property towards the annual commitment is a year long process and all valuations are to be considered tentative up until they are warranted to the Tax Collector for collections.

It is not uncommon for properties to be banded together for tax purposes. This alone should not effect the marketability of the property. (i.e when splitting 4 acres out of a 20 acre lot, the assessment on the 4 acres would be excess at the time of sale) Questions regarding the properties conformance with the local ordinance, however, can effect the marketability of the property and it would be prudent to address any code related concerns sooner rather than later.

Thank you for your inquiry, if you have further questions, please feel free to contact our office. I would also encourage you to have a discussion with the code enforcement office if you intend to market this property as a developable residential lot in order to ensure to the greatest extent possible, its compliance with local ordinances.

Thank you,

Curt Lebel
Assessors, Agent
Town of Raymond

On 10/3/2013 9:10 AM, Danielle Loring wrote:

-------- Original Message --------
Subject: Account S9105R Map 015 Lot 88
Date: Wed, 2 Oct 2013 09:29:23 -0700 (PDT)
From: self@citlink.net <self@citlink.net>
Reply-To: self@citlink.net <self@citlink.net>
To: danielle.loring@raymondmaine.org <danielle.loring@raymondmaine.org>

I got my tax bill Friday and lot 88 has been reassessed down to $14,600. That's a devaluation of $37,100. I don't think this can arbitrarily be done without any kind of notice or cause - or even some kind of compensation. Also it appears to be against Maine State tax law in making this change now as the regulation stated on the website reads it's fixed as of April 1st & this lot was still listed at assessed valuation of $51,700 last month - you pointed this out to my real estate agent, Debbie Jabar, when clearing up another problem w/my other lot so they could both be listed correctly in August.

There is something really wrong with this! The lady we bought it from was required by the state to sign an acknowledgement that our purchase price was considerably lower than the assessed valuation at the time of purchase & you've lowered the assessed value almost $10,000 below what we paid for it. It's the same piece of property as it was then. And, it has been on the market for months.

Any help you can give me in trying to set this right is appreciated.

Joanne Self

Merits: 0011305035505 Trips: 6130980740005

12RETTD

RETTD 09

MAINE REVENUE SERVICES
REAL ESTATE TRANSFER TAX DECLARATION

TITLE 36, M.R.S.A. SECTIONS §§4641-4641N

Recorded On: Mar 13,2013 10:19:09A
Transfer Tax of 572.00
State of Maine Transfer Tax
Cumberland County
Doc #: 14725

S

Bk:30464 Pg: 142

BOOK/PAGE—REGISTRY USE ONLY

1. County

Cumberland

2. Municipality/Township

Raymond

3. GRANTEE/ PURCHASER

3a) Name LAST or BUSINESS, FIRST, MI

CULLENS JEFFREY S. C9312R

3c) Name LAST or BUSINESS, FIRST, MI

3e) Mailing Address

P.O. BOX 488

3f) City

WINDHAM

3g) State: ME

3h) Zip Code: 04062

4. GRANTOR/ SELLER

4a) Name LAST or BUSINESS, FIRST, MI

TIMANOUS INC. T0U8OR — 009-028A

4c) Name LAST or BUSINESS, FIRST, MI

4e) Mailing Address

85 PLAINS ROAD

4f) City

RAYMOND

4g) State: ME

4h) Zip Code: 04071

5. PROPERTY

5a) Map	Block	Lot	Sub-Lot
9		28	0

5b) Type of property—Enter the code number that best describes the property being sold (See instructions)—→ 201

Check any that apply:

- [ ] No tax maps exist
- [ ] Multiple parcels
- [X] Portion of parcel

5c) Physical Location

347 Meadow Road

5d) Acreage: 3.05

6. TRANSFER TAX

6a) Purchase Price (If the transfer is a gift, enter "0") — 6a: $ 130,000.00

6b) Fair Market Value (enter a value only if you entered "0" in 6a) or if 6a) was of nominal value) — 6b: $ 130,000.00

6c) Exemption claim – [ ] Check the box if either grantor or grantee is claiming exemption from transfer tax and explain.

7. DATE OF TRANSFER (MM-DD-YYYY)

03 (MONTH) 11 (DAY) 2013 (YEAR)

8. WARNING TO BUYER–If the property is classified as Farmland, Open Space, Tree Growth, or Working Waterfront a substantial financial penalty could be triggered by development, subdivision, partition or change in use.

[ ] CLASSIFIED

9. SPECIAL CIRCUMSTANCES—Were there any special circumstances in the transfer which suggest that the price paid was either more or less than its fair market value? If yes, check the box and explain: [ ]

10. INCOME TAX WITHHELD–Buyer(s) not required to withhold Maine income tax because:

- [X] Seller has qualified as a Maine resident
- [ ] A waiver has been received from the State Tax Assessor
- [ ] Consideration for the property is less than $50,000
- [ ] Foreclosure Sale

11. OATH

Aware of penalties as set forth by Title 36 §4641-K, we hereby swear or affirm that we have each examined this return and to the best of our knowledge and belief, it is true, correct, and complete. Grantee(s) and Grantor(s) or their authorized agent(s) are required to sign below:

Grantee _____ Date 3/11/13 Grantor _____ Date 3-11-13

Grantee _____ Date _____ Grantor _____ Date _____

12. PREPARER

Name of Preparer: Gateway Title of Maine, Inc. Phone Number: (207)553-2310

Mailing Address: 25 Spring Street, Suite A, Scarborough, ME 04074 E-Mail Address: scarborough@gatewaytitleme.com

Fax Number: (207)553-2313

SPR

http://www.maine.gov/revenue/propertytax/transfertax/transfertax.htm

WARRANTY DEED

MAINE REAL ESTATE TAX PAID

KNOW ALL MEN BY THESE PRESENTS, THAT, **Timanous Inc.**, a Maine Corporation of Raymond, County of Cumberland and State of Maine, FOR CONSIDERATION PAID, grants to **Jeffrey S. Cullens**, of Windham, County of Cumberland and State of Maine, with WARRANTY COVENANTS, the following described real property located in the City/Town of Raymond, County of Cumberland and State of Maine, being bounded and described as follows, to wit:

A certain lot or parcel of land together with buildings thereon situated on the easterly side of Meadow Road, also known as Route 121, in the Town of Raymond, County of Cumberland and State of Maine, bounded and described as follows:

Beginning at a point marked by an iron rod set on the easterly sideline of Meadow Road. Said iron rod being located along said sideline on a course S 10° 34' 52" E a distance of 420.06' from an iron rod found with a cap marked "PLS 2089" located at the southwesterly corner of land now or formerly owned by Central Maine Power Company per deed Book 3053, Page 77.

Thence N 78° 42' 23" E a distance of 255.50' to an iron rod set.

Thence S 11° 14' 37" E a distance of 525.00' to an iron rod set.

Thence S 78° 42' 23" W a distance of 42.10' to a 1 ½" iron pipe found at the southeasterly corner of land now or formerly of Timanous Inc. per deed Book 6960, Page 21.

Thence S 78° 42' 23" W continuing along land of said Timanous Inc. a distance of 209.90' to a 1 ¼" iron pipe found at the easterly sideline of Meadow Road.

Thence N 11° 17' 57" W along the easterly sideline of Meadow Road a distance of 210.01' to a ¾" iron rod found in a rock.

Thence N 11° 50' 36" W along the easterly sideline of Meadow Road a distance of 315.00' to an iron rod set at the point of beginning.

Also including that part of Meadow Road to the centerline of the right of way as described in deed Book 6960, Page 21.

Excepting from that part of land described in deed Book 6960, Page 21 within the bounds of Meadow Road, land granted to the State of Maine per Book 1420, Page 4.

The above described property is subject to an easement to Central Maine Power Company per deed Book 2184, Page 239.

All iron rods set are 5/8" steel rebar with a yellow plastic cap marked "Flynn PLS 2291". All bearings are magnetic 2013.

Meaning and intending to convey a 3.05 acre parcel of land as shown on a boundary survey plan for Timanous, Inc. by Flynn Land Surveying, LLC, dated February 1, 2013.

Being portions of the same premises conveyed to the Grantor herein by deed from Camp Timanous recorded in the Cumberland County Registry of Deeds in Book 5088, Page 162 and by Warranty Deed from John W. Blake and Beverly S. Blake recorded in the Cumberland County Registry of Deeds in Book 6960, Page 21.

The premises are conveyed together with and subject to any and all easements or appurtenances of record, insofar as the same are in force and applicable.

IN WITNESS THEREOF, Timanous, Inc. has caused this instrument to be executed by David W. Suitor, its President, this 8TH day of March, 2013.

Witness

Timanous Inc.

Received
Recorded Register of Deeds
Mar 13,2013 10:19:09A
Cumberland County
Pamela E. Lovley

By: David W. Suitor
Its: President

STATE OF FLORIDA
COUNTY OF LEE, ss.

March 8, 2013

Personally appeared the above-named David W. Suitor, in his capacity as President, and acknowledged the foregoing instrument to be his free act and deed and the free act and deed of said Timanous, Inc.

Before me,

Notary Public/Attorney-at-Law

Notary Public State of Florida
Joseph Thomas Webb
My Commission EE 182511
Expires 05/14/2016

Property Location: 347 MEADOW RD | MAP ID: 009/ 028/ 000/ 000/ | Bldg Name: | State Use: 1010
Vision ID: 587 | Account # T0680R | Bldg #: 1 of 1 | Sec #: 1 of 1 | Card 1 of 1 | Print Date: 10/04/2013 11:44

CURRENT OWNER	TOPO.	UTILITIES	STRT./ROAD	LOCATION
TIMANOUS, INC. C/O DAVID W. SUITOR 85 PLAINS ROAD RAYMOND, ME 04071 Additional Owners: 831 -2025	4 Rolling 8 Ledge	5 Well 6 Septic	3 Unpaved	3 Rural

SUPPLEMENTAL DATA

Other ID: 009028000000	SEND VALU
TIF CODE	TAP
USE PROGRAM	Field 8
TG ENROLL Y	Field 9
TG PLAN YR	Field 10
LD1 TYPE	
GIS ID: 009028000000	ASSOC PID#

CURRENT ASSESSMENT

Description	Code	Appraised Value	Assessed Value
RESIDNTL	1010	123,500	123,500
RES LAND	1010	138,100	138,100
Total		261,600	261,600

3218
Raymond, ME

VISION

RECORD OF OWNERSHIP

	BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.
TIMANOUS, INC.	30464/ 142	03/13/2013	U	I	130,000	00
TIMANOUS INC	6960/ 21					

PREVIOUS ASSESSMENTS (HISTORY)

Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
2013	1010	123,500	2012	1010	123,500	2011	1010	123,500
2013	1010	138,100	2012	1010	141,100	2011	1010	141,100
	Total:	261,600		Total:	264,600		Total:	264,600

EXEMPTIONS

Year	Type	Description	Amount
		Total:	

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm. Int.

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

NBHD/ SUB	NBHD NAME	STREET INDEX NAME	TRACING	BATCH
0001/A				

NOTES

BLUE
4/2004 009/027 MERGED INTO THIS LOT

House was supposed to be transferred to/ land split to 009-28A. Needs abatement

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	123,500
Appraised XF (B) Value (Bldg)	0
Appraised OB (L) Value (Bldg)	0
Appraised Land Value (Bldg)	138,100
Special Land Value	0
Total Appraised Parcel Value	261,600
Valuation Method:	C
Exemptions	0
Adjustment:	0
Net Total Appraised Parcel Value	261,600

Above House

BUILDING PERMIT RECORD

Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments

VISIT/ CHANGE HISTORY

Date	Type	IS	ID	Cd.	Purpose/Result
9/1/2005			LR	40	No Change Hearing
12/21/2004			BB	07	Measur/Inf/Dr Info taken

LAND LINE VALUATION SECTION

B #	Use Code	Use Description	Zone	D	Frontage	Depth	Units		Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	Adj. Unit Price	Land Value
1	1010	Single Family	R				130,680	SF	0.42	1.00	5	1.0000	1.00		0.00			0.42	54,900
1	1010	Single Family	R				85.90	AC	1,500.00	1.00	0	0.7600	0.85		0.00	TOPO		969.00	83,200

Total Card Land Units: 88.90 AC | Parcel Total Land Area: 88.9 AC | Total Land Value: 138,100

Property Location: 347 MEADOW RD **MAP ID:** 009/ 028/ 000/ 000/ **Bldg Name:** **State Use:** 1010
Vision ID: 587 **Account #** T0680R **Bldg #:** 1 of 1 **Sec #:** 1 of 1 **Card** 1 of 1 **Print Date:** 10/04/2013 11:44

CONSTRUCTION DETAIL

Element	Cd.	Ch.	Description
Style	04		Cape Cod
Model	01		Residential
Grade	03		Average
Stories	1.5		
Occupancy	1		
Exterior Wall 1	25		Vinyl Siding
Exterior Wall 2	19		Brick Veneer
Roof Structure	03		Gable/Hip
Roof Cover	03		Asph/F Gls/Cmp
Interior Wall 1	03		Plastered
Interior Wall 2			
Interior Flr 1	12		Hardwood
Interior Flr 2	14		Carpet
Heat Fuel	02		Oil
Heat Type	04		Forced Air-Duc
AC Type	01		None
Total Bedrooms	02		2 Bedrooms
Total Bthrms	1		
Total Half Baths			
Total Xtra Fixtrs			
Total Rooms	7		
Bath Style	02		Average
Kitchen Style	02		Average

CONSTRUCTION DETAIL (CONTINUED)

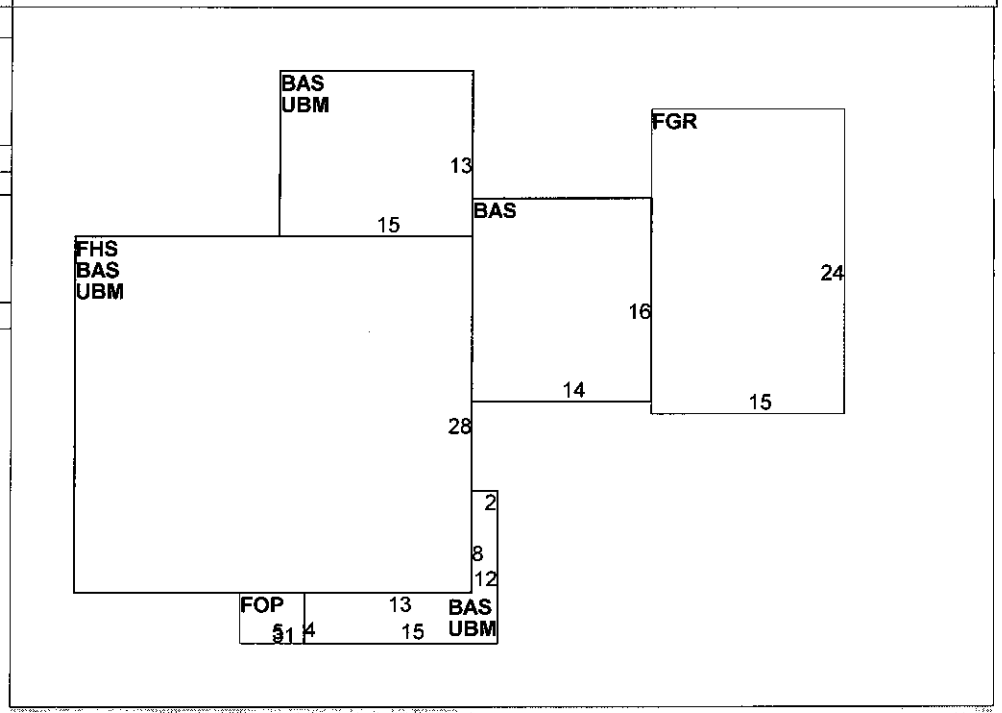
Element	Cd.	Ch.	Description

MIXED USE

Code	Description	Percentage
1010	Single Family	100

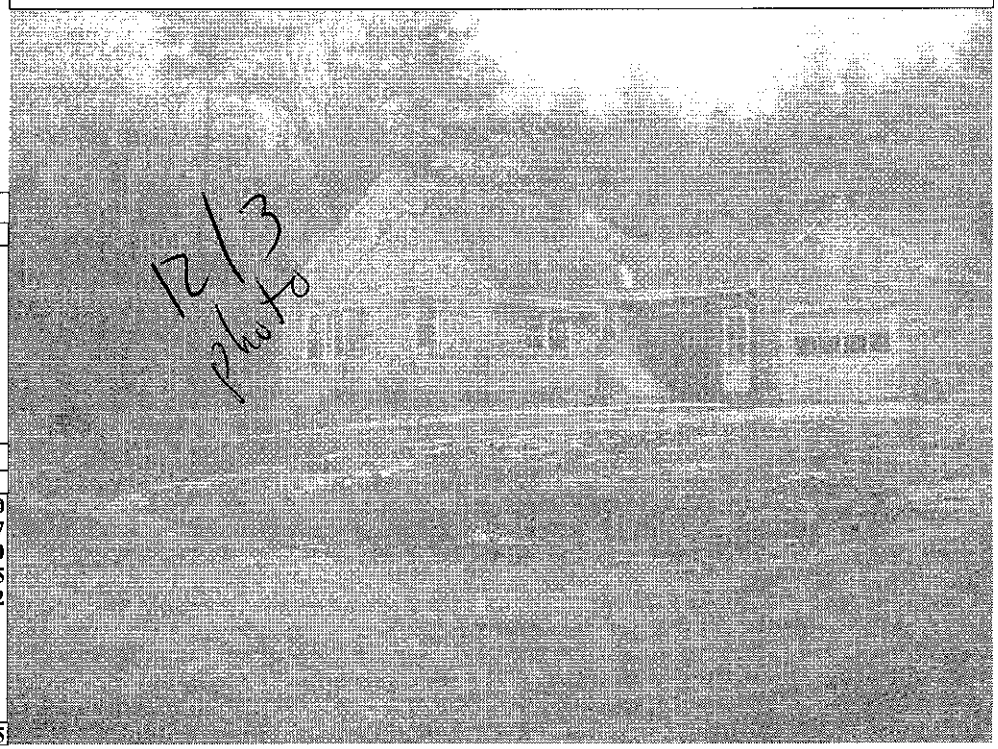
COST/MARKET VALUATION

Adj. Base Rate:	78.87
Section. RCN:	171,385
Net Other Adj:	5,000.00
Replace Cost	176,385
AYB	1955
EYB	1975
Dep Code	A
Remodel Rating	
Year Remodeled	
Dep %	30
Functional Obslnc	
External Obslnc	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	70
Apprais Val	123,500
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	



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



BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,363	1,363	1,363	78.87	107,500
FGR	Garage	0	360	144	31.55	11,357
FHS	Half Story, Finished	434	868	434	39.44	34,230
FOP	Porch, Open, Finished	0	20	4	15.77	315
UBM	Basement, Unfinished	0	1,139	228	15.79	17,982
	Ttl. Gross Liv/Lease Area:	1,797	3,750	2,173		176,385

Property Location: 0 MEADOW ROAD | MAP ID: 009/ 028/ A00/ 000/ | Bldg Name: | State Use: 1300
Vision ID: 101324 | Account # C9312R | Bldg #: 1 of 1 | Sec #: 1 of 1 | Card 1 of 1 | Print Date: 10/04/2013 11:44

CURRENT OWNER	TOPO.	UTILITIES	STRT./ROAD	LOCATION
CULLENS, JEFFREY S.	4 Rolling		3 Unpaved	3 Rural
P.O. BOX 488	8 Ledge			
WINDHAM, ME 04062				
Additional Owners:				

SUPPLEMENTAL DATA

Other ID: C9312R	SEND VALU
TIF CODE	TAP
USE PROGRAM	Field 8
TG ENROLL Y	Field 9
TG PLAN YR	Field 10
LD1 TYPE LS	
GIS ID: 009028A00000	ASSOC PID#

CURRENT ASSESSMENT

Description	Code	Appraised Value	Assessed Value
RES LAND	1300	55,000	55,000
	Total	55,000	55,000

3218
Raymond, ME

VISION

RECORD OF OWNERSHIP

	BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.
CULLENS, JEFFREY S.	30464/ 142	03/13/2013	Q	I	130,000	00

PREVIOUS ASSESSMENTS (HISTORY)

Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
2013	1300	55,000						
	Total:	55,000		Total:			Total:	

EXEMPTIONS

Year	Type	Description	Amount
		Total:	

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm. Int.

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

NBHD/ SUB	NBHD NAME	STREET INDEX NAME	TRACING	BATCH
0001/A				

NOTES

Needs supplement.

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised XF (B) Value (Bldg)	0
Appraised OB (L) Value (Bldg)	0
Appraised Land Value (Bldg)	55,000
Special Land Value	0
Total Appraised Parcel Value	55,000
Valuation Method:	C
Exemptions	0
Adjustment:	0
Net Total Appraised Parcel Value	**55,000**

BUILDING PERMIT RECORD

Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments

VISIT/ CHANGE HISTORY

Date	Type	IS	ID	Cd.	Purpose/Result

LAND LINE VALUATION SECTION

B #	Use Code	Use Description	Zone	D	Frontage	Depth	Units		Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing		Adj. Unit Price	Land Value
1	1300	Res Land Develop	R				130,680	SF	0.42	1.00	5	1.0000	1.00		0.00				0.42	54,900
1	1300	Res Land Develop	R				0.05	AC	1,500.00	1.00	0	1.0000	0.85		0.00	TOPO			1,275.00	100

Total Card Land Units: 3.05 AC | Parcel Total Land Area: 3.05 AC | Total Land Value: 55,000

CONSTRUCTION DETAIL

Element	Cd.	Ch.	Description
Model	00		Vacant

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd.	Ch.	Description

MIXED USE

Code	Description	Percentage
1300	Res Land Develop	100

COST/MARKET VALUATION

Adj. Base Rate:	0.00
Section. RCN:	0
Net Other Adj:	0.00
Replace Cost	0
AYB	
EYB	0
Dep Code	
Remodel Rating	
Year Remodeled	
Dep %	
Functional Obslnc	
External Obslnc	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	
Apprais Val	
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	

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

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
	Ttl. Gross Liv/Lease Area:	0	0	0		

No Photo On Record