

TAX APPEAL APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(MRS Title 36, Section 844)

1. Name of Petitioner (s) Emery Bubier
2. Mailing Address of Petitioner (s) 1905 Rangeley Rd., Phillips, ME 04966
Telephone (207) 670-8866 Email N/A
3. Address where property is located 1905 Rangeley Rd., Phillips, ME 04966
Tax Map R008 Lot Number 008B
4. Tax Year for which abatement is requested 2026
Date of Commitment ?
5. If requested did you file a list of your taxable property of which you were possessed as of the first day of April of this year with the Assessors? Y N Date filed None Requested
6. Taxes: Date due 4/1/2026 Amount due \$2,767.77 Amount paid \$1,383.88
Amount in dispute \$733 Taxes for previous year \$1,490.47
7. Present assessed value of property \$289,100 Gross / \$264,100 Net
8. Amount of abatement requested on property \$70,000
9. What is your estimate of the fair market value of the property for which abatement is requested?
~\$219,100 Gross / \$194,100 Net
10. Please list other similar properties in your Town (by Tax Map and Lot Number)
R012-012 R012-009.4
R012-012.1 R012-009.3
R012-009A
11. If given state reason for denial of your application for abatement:
 I failed to file my true and perfect list of properties by April 1st.
 The Town mailed me a form for reporting my property OR
 The Town delivered a form for reporting my property by _____ (Indicate Method of Delivery)
 The Town indicated the property was fairly assessed.
 Other _____ (Specify)
12. Date written application for abatement was filed with Assessors 01/27/2026
13. Date your written abatement request was acted on by the Assessors 02/05/2026
14. Date you received written notice of the Assessors' decision 02/11/2026

15. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY.

Note that the Maine Supreme Judicial Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:

- (1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest or illegal.

Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong."

Please refer to the abatement package filed with the town of Phillips. In that abatement, I asked for the municipality to explain in detail the standard method used in evaluating "base lots," because I don't understand how "base lots" that are adjacent to one another can be valued TWO grades differently (or \$70,000). What are the factors that distinguish a grade of 480 vs. 600 or 900? The difference between \$80,000 and \$150,000 is not trivial. Fair and just suggests that base lots that are adjacent to one another or similar in nature are either all "graded" at a score of 900 (\$150,000), or all "graded" a score of 480 (\$80,000) – absent any compelling explanation to the contrary. In addition, the initial property assessment card I requested from the town had an asterisk with the words "mountain view" hand written next to the base lot valuation of my lot. This is troubling since, to my knowledge, Maine does not have a "view tax?" Further the lots listed in the comps above all have comparable views. Focusing on the municipality comp R008-008, please see the enclosed letters shared by the landowner. The first letter valued his land at \$131,900, but then he received a second letter valuing his land at \$201,900 – exactly \$70,000 different. What changed about the land in this case? Finally, when I met with the gentleman from Parker Appraisal and pointed out this discrepancy, he suggested that I "go get all the other cards and they would be fixed." This certainly suggests the recognition of an error somewhere. However, without a detailed understanding of how these base lots were valued, it's difficult to isolate where this "error" is.

16. Estimated time for presentation at hearing 20 minutes
17. Please attach a copy of application for abatement of taxes which you made to the Town Assessors and a copy of their written decision. If you have received no written answer and 60 days have expired since the date you filed your application with the Assessors, the application shall be deemed to have been denied.
18. Please enclose a picture of the property for which abatement is requested.

Wherefore, I pray that the County Commissioners will order the Tax Assessors of the Town to appear on a day certain to hear my appeal and grant whatever relief I may be entitled to.

Date 2-25-26 
(Sign) Applicant

EMERY BUBIER - COUNTY COMMISSIONER APPEAL

COMPS WHERE BASE LOT IS FLAT

| | 1905 Rangeley Rd. Subject Property R008-008B | 124 Park St. Comp 1 U007-001 | 128 Park St. Comp 2 U007-002 | 16 Pinkham Hill Rd. Comp 3 R011-024 & 11 | 117 Park St. Comp 4 U007-025 |
|--------------------------------|----------------------------------------------------|------------------------------------|------------------------------------|------------------------------------------------|------------------------------------|
| Base Acre | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Base Acre Valuation | \$150,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 |
| Base Acre "Rate" | 900 | 480 | 480 | 480 | 480 |
| Waste Land Acre(s) | 0.30 | | | 13.00 | |
| Waste Land Valuation | \$120.00 <i>\$400.00</i> | | | \$5,200.00 | |
| TG Acre(s) | 17.00 | | | | |
| TG - Softwood | - | | | | |
| TG - Mixed Wood | \$5,287.00 <i>\$311.00</i> | | | | |
| TG - Hardwood | - | | | | |
| TG Class 1 Road(s) - Acre(s) | - | | | | |
| TG Class 1 Road(s) - Valuation | - | | | | |
| TG Class 2 Road(s) - Acre(s) | 1.00 | | | | |
| TG Class 2 Road(s) - Valuation | \$3,000.00 | | | | |
| Other - Acre(s) | | | 0.30 | 118.00 | 8.43 |
| Other - Valuation | | | \$1,500.00 | \$178,000.00 | \$35,290.00 |
| Total Acre(s) - Land | 19.30 | 1.00 | 1.30 | 132.00 | 9.43 |
| Total Valuation - Land | \$158,407.00 | \$80,000.00 | \$81,500.00 | \$263,200.00 | \$115,290.00 |

CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

RECORD OF OWNERSHIP

U007-002

227

MOODY, KENNEDY LYNN
128 PARK ST.

Handwritten: 11-1-76 H 268
MORNING

| DATE | BOOK | PAGE | AMOUNT |
|----------|------|------|------------------|
| 07/24/23 | 4505 | 342 | 55,500 |
| 08/03 | 4708 | 35 | Gift to Daughter |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | BUILDING PERMIT RECORD | | | | PROPERTY FACTORS | | | | | | |
|-------------------------------------|--------------|------------|-----------------|------------------------|-----------|------|------------|------------------|--------------|----------------------|-------|-----|-------------|---------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | PERMIT NO. | EST. COST | DATE | MEMORANDUM | TOPOGRAPHY | IMPROVEMENTS | WATER | SEWER | GAS | ELECTRICITY | ALL UTILITIES |
| TILABLE | | | | | | | | LEVEL | | Town | | | | |
| PASTURE | | | | | | | | HIGH | | Static | | | | |
| WOODLAND | 0.30 | | 1500 | | | | | LOW | | | | | | |
| WASTE LAND | | | | | | | | ROLLING | | | | | | |
| BASE | 1.00 | | 8000 | | | | | SWAMPY | | | | | | |
| TOTAL ACREAGE | 1.30 | | | | | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | FRONT FT. PRICE | | | | | PAVED | | TREND OF DISTRICT | | | | |
| | | | | | | | | SEMI-PAVED | | IMPROVING | | | | |
| | | | | | | | | DIRT | | STATIC | | | | |
| | | | | | | | | SIDEWALK | | DECLINING | | | | |
| TOTAL VALUE LAND | | | 81500 | | | | | | | BUGHT | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | LAND COST | | PROPERTY INFORMATION | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | 81500 | | | | | BIDG. COST | | | | | | |
| | | | | | | | | SALE PRICE | | | | | | |
| | | | | | | | | RENT | | | | | | |
| | | | | | | | | EXPENSE | | | | | | |
| | | | | | | | | NET RENT | | | | | | |
| | | | | | | | | LAND | | | | | | |
| | | | | | | | | BIDG. | | | | | | |
| | | | | | | | | TOTAL | | | | | | |

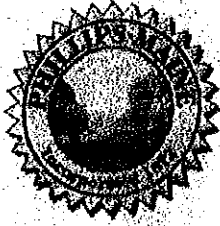
| LAND VALUE COMPUTATIONS AND SUMMARY | | | | ASSESSMENT RECORD | | | | | |
|-------------------------------------|--------------|------------|-----------------|-------------------|--------|-------|------|--------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | LAND | BIDGS. | TOTAL | LAND | BIDGS. | TOTAL |
| SOFTWOOD | | | | | | | | | |
| MIXED WOOD | | | | | | | | | |
| HARDWOOD | | | | | | | | | |
| WASTE LAND | | | | | | | | | |
| BASE | | | | | | | | | |
| TOTAL ACREAGE | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | FRONT FT. PRICE | | | | | | |
| | | | | | | | | | |
| TOTAL VALUE LAND | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | | | | | |

PARKER APPRAISAL CO.

EMERY BUBIER - FCC APPEAL

| TOWN RESPONSE - COMPS | | | |
|-------------------------------|---------------------|---------------------|--------------------|
| | 1883 Rangeley Rd. | 1883 Rangeley Rd. | |
| | Letter 1 | Letter 2 | |
| | R008-008 | R008-008 | DIFFERENCE |
| Land | \$131,900.00 | \$201,900.00 | |
| Exemption | (\$25,000.00) | (\$25,000.00) | |
| Total Valuation - Land | \$106,900.00 | \$176,900.00 | \$70,000.00 |

***What changed - Letter 1 to Letter 2? Land went up by Exactly \$70,000 (Grade 480 to 900)
Landowner reports that there's an asterisk with "Mtn View" on his Property Card**



**Town of Phillips
124 Main Street
Phillips, ME 04966**

***** THIS IS NOT A TAX BILL *****

TOWN OF PHILLIPS 2026 VALUATION AND ESTIMATED TAX

To the Owner of Taxable Property in the Town of Phillips:

As required by the laws of the State of Maine, the Assessors, in conjunction with the professional firm of Parker Appraisal Company, the Town of Phillips has completed a revaluation of all taxable property.

During the past year, an active and complete process of property equalization has been conducted. The aim is to place a fair market value assessment on each property so that every taxpayer will pay only their fair share of the taxes required to efficiently operate the Town of Phillips. Your value, as indicated below, was determined after careful examination of all the pertinent factors affecting value on your property.

At this time, the new fiscal 2026 tax rate has not yet been determined. This letter includes an estimated rate of \$10.70 per \$1,000.

To discuss your valuation with one of the appraisers, please provide credible professional evidence asserting the difference in value. To schedule an appointment, call Parker Appraisal on August 5th, 6th, or 7th, between 9am and 4pm at 1-877-827-1172. Phone calls will not be accepted before this period. Interviews will be held on August 11th, 12th, and 13th, by appointment only. Each interview will be limited to 15 minutes per taxpayer. If you cannot appear in person during this timeframe, you may submit a letter with credible documentation regarding the current value of your property, which must be received no later than August 6th. If an in-person meeting is impossible to schedule, a limited number of telephone interviews will be available on a waitlist basis and will be called when time allows. Evidence of deviation from the assessment must be submitted prior to a phone meeting. The assessors are only available to discuss property valuations and not your tax bill.

Exemptions from taxation which were previously established (such as Homestead, Veterans Exemptions, etc.) have been deducted from these figures.

The Parker Appraisal Company and the Town Officials would like to take this opportunity to thank you for your cooperation during the 2025 tax year.

Respectfully,
Assessors
Town of Phillips

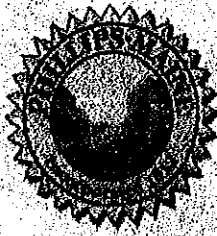
ACCT: R8 657
MAP/LOT: R008-008
LOCATION: 1883 RANGLEY ROAD
ACREAGE: 99.00

| | |
|-------------|---------------|
| LAND: | \$ 5131.900 ✓ |
| BUILDINGS: | \$ 8212.600 |
| EXEMPTIONS: | \$ (525.000) |
| TOTAL: | \$ 5919.500 |

FULLER, STEVEN A
FULLER, SANDRA L
1883 RANGLEY ROAD
PHILLIPS, ME 04966

ESTIMATED TAX: \$3,418.65

FIRST



Town of Phillips
 124 Main Street
 Phillips, MD 04966

***** THIS IS NOT A TAX BILL *****

To the Owner of Taxable Property in the Town of Phillips:

As required by the laws of the State of Maryland, the Assessor in conjunction with the professional firm of Parker Appraisal Company, the Town of Phillips has completed a revaluation of all taxable property.

During the past year, an active and complete process of property revaluation has been completed. The aim is to place a fair market value assessment on each property so that every taxpayer will pay only their fair share of the taxes required to efficiently operate the Town of Phillips. Your value, as indicated below, was determined after careful examination of all the pertinent factors affecting value on your property.

At this time, the new fiscal 2026 tax rate has not yet been determined. This letter includes an estimated rate of \$10.70 per \$1,000.

To discuss your valuation with one of the appraisers, please provide credible/professional evidence asserting the difference in value. To schedule an appointment, call Parker Appraisal on August 5th, 6th, or 7th, between 9am and 4pm at 1-877-827-1179. Phone calls will not be accepted before this period. Interviews will be held on August 11th, 12th, and 13th, by appointment only. Each interview will be limited to 15 minutes per taxpayer. If you cannot appear in person during this timeframe, you may submit a letter with credible documentation regarding the current value of your property, which must be received no later than August 6th. If an in-person meeting is impossible to schedule, a limited number of telephone interviews will be available on a waitlist basis and will be called when time allows. Evidence of deviation from the assessment must be submitted prior to a phone meeting. The assessors are only available to discuss property valuations and not your tax bill.

Exemptions from taxation which were previously established (such as Homestead, Veterans Exemptions, etc.) have been deducted from these figures.

The Parker Appraisal Company and the Town Officials would like to take this opportunity to thank you for your cooperation during the course of this project.

Respectfully,
 Assessor
 Town of Phillips

ACCT: 25137
 MAP/LOT: 2008-00
 LOCATION: 1883 RANGELBY ROAD
 ACREAGE: 90.00

| | |
|------------|-------------|
| LAND | \$ 3201,900 |
| BUILDINGS | \$ 5222,300 |
| EXEMPTIONS | \$(25,000) |
| TOTAL | \$ 3399,200 |

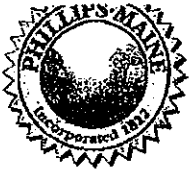
FULLER, STEVEN A
 FULLER, SANDRA J
 1883 RANGELBY ROAD
 PHILLIPS, MD 04966

ESTIMATED TAX: \$4,271.44

SEVEN

SECOND

TOWN OF PHILLIPS 2026 VALUATION AND ESTIMATED TAX



TOWN OF PHILLIPS
124 Main Street, Phillips ME 04966
207-639-3561 / FAX 207-639-2880

Emery Bubier
1905 Rangeley Road
Phillips, Maine 04966

February 5, 2026

Dear Mr. Bubier,

The Town of Phillips received your application for an abatement for "property location" R008-008B for the 2025/2026 tax year.

After careful review of your property and Town records, your property is assessed fairly and equitably in comparison to similar properties in the Town of Phillips.

The following lots are valued the same as the subject lot:

R008-004.1, R008-004.15, R008-008, R012-003, R012-009.5, R012-0009.6, R012-010, R012-014.1A, R012-014.2, R013-001.1, R013-010.1.

If you wish to appeal this decision, your next step would be to appeal to the Franklin County Commission Office at 120 County Way, Suite 4, Farmington, Maine, 04938, no later than 60 days from the date of this letter.

If you have additional questions, please contact the Town of Phillips at 207-639-3561.

Sincerely,

Board of Assessors

Town of Phillips

Bob Gingras

Certified Maine Assessor

Parker Appraisal Co

**APPLICATION FOR
ABATEMENT OF MUNICIPAL PROPERTY TAXES**
36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10

This application must be filed with your municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name: Emery Jay Bubier
2. Mailing address: 1905 Rangeley Road Phillips ME 04966
3. Physical address (if different than mailing address): WA
4. Phone: 207-670-8866 Email: NA
5. Tax year for abatement: 2026
6. Assessed value of real estate: \$ 289,100
7. Reduction of real estate value requested: \$ 70,000
8. Assessed value of personal property: \$ NA
9. Reduction of personal property value requested: \$ NA
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference): _____

SEE
ATTACHED

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Emery Jay Bubier 1-27-2026
Signature of applicant Date

Rev 03/22

Recd.
Andrew S. McAdams 01/27/2026

Emery Bubier – Phillips Municipal Abatement

Having reviewed several Property Assessment records, both in my "neighborhood" as well as around town, it appears as if there's an error in the valuation of my land (base lot). In most neighborhoods, the base lot "rate" assigned by Parker Appraisal Co. appears consistent from property to property, with most assigned a rate of 480. This makes sense, since it seems "fair and just" to say that properties that are tangent to one another have base rates that are valued the same. However, in my neighborhood, this "fair and just" approach seems to be missing. Included in this abatement packet are several comparable properties that make up my neighborhood – and somehow, my base "rate" is 900, while most of the properties tangent to mine are assigned a rate of 480. Also enclosed is Parker's "land schedule." How is it fair or just to say that properties that are tangent to, or abutting one another, receive "base ratings" that are two tiers apart? Please adjust my base rate down to 480 to be consistent with my neighbors. In the alternative please share with me, in detail, the "fair and just," standard approach that Parker Appraisal Co. used in valuating my base lot at \$150,000, but my neighbors' base lots at a rate that is TWO tiers less, or \$70,000 less? It seems erroneous to assert that properties that are 100 feet or less apart, can be assigned "base" values that are \$70,000 different. Upon request, I'm also happy to share comps of other base lots with "views" that are rated at 480, as well as properties that have lesser grade/slope than mine, which are also rated at 480. Thank you for your consideration.

PARKER APPRAISAL CO.

| LAND SCHEDULE - PHILLY, PA | | | | | |
|---------------------------------------|--------|--------|---------|---------|---------|
| Base Acre | 300 | 360 | 480 | 600 | 900 |
| 1 Acre | 50,000 | 60,000 | 80,000 | 100,000 | 150,000 |
| 3/4 Acre | 46,000 | 55,200 | 73,600 | 92,000 | 138,000 |
| 1/2 Acre | 42,000 | 50,400 | 67,200 | 84,000 | 126,000 |
| 1/4 Acre | 36,000 | 43,200 | 57,600 | 72,000 | 108,000 |
| 1/8 Acre | 30,000 | 36,000 | 48,000 | 60,000 | 90,000 |
| 1 Commercial Acre | 75,000 | 90,000 | 120,000 | 150,000 | 225,000 |
| 1 & 1/2 Acres (1.25% of 1 Acre Price) | 62,500 | 75,000 | 100,000 | 125,000 | 187,500 |
| 2 Acres (1.50% of 1 Acre Price) | 75,000 | 90,000 | 120,000 | 150,000 | 225,000 |

| Acreage after Base Acre | | | | | | Lot Appreciation Frontage | |
|-------------------------|---------|--------------------|---------|-------------|---------|---------------------------|-----|
| Acre | Cost | Acre | Cost | Acre | Cost | | |
| + 1 = | 5,000 | + 15 = | 55,000 | + 29 = | 83,500 | 90 | 5% |
| + 2 = | 10,000 | + 16 = | 58,000 | + 30 = | 85,000 | 85 | 10% |
| + 3 = | 15,000 | + 17 = | 61,000 | + 31 = | 86,500 | 80 | 15% |
| + 4 = | 20,000 | + 18 = | 64,000 | + 32 = | 88,000 | 75 | 20% |
| + 5 = | 25,000 | + 19 = | 67,000 | + 33 = | 89,500 | 70 | 25% |
| + 6 = | 28,000 | + 20 = | 70,000 | + 34 = | 91,000 | 65 | 30% |
| + 7 = | 31,000 | + 21 = | 71,500 | + 35 = | 92,500 | 60 | 35% |
| + 8 = | 34,000 | + 22 = | 73,000 | + 36 = | 94,000 | 55 | 40% |
| + 9 = | 37,000 | + 23 = | 74,500 | + 37 = | 95,500 | 50 | 45% |
| + 10 = | 40,000 | + 24 = | 76,000 | + 38 = | 97,000 | 45 | 50% |
| + 11 = | 43,000 | + 25 = | 77,500 | + 39 = | 98,500 | 40 | 55% |
| + 12 = | 46,000 | + 26 = | 79,000 | + 40 = | 100,000 | 35 | 60% |
| + 13 = | 49,000 | + 27 = | 80,500 | | | 30 | 65% |
| + 14 = | 52,000 | + 28 = | 82,000 | Wasteland = | 400 | 25 | 70% |
| 1 - 5 per acre = | \$5,000 | 21 - 40 per acre = | \$1,500 | | | 20 | 75% |
| 6 - 20 per acre = | \$3,000 | Over 40 per acre = | \$1,000 | | | | |

- BASE ACRE REDUCTIONS:

| | | |
|-----------------------------|-----------|----------|
| Vacant (undeveloped) - | Reduce by | 50% |
| Waterfront Vacant (undev) - | Reduce by | 30% |
| No Well - | Reduce by | \$10,000 |
| Shared Well - | Reduce by | \$5,000 |
| No Septic - | Reduce by | \$10,000 |
| Shared Septic - | Reduce by | \$5,000 |

Wasteland Acreage -

10% deduct from total acreage unless otherwise noted.

Shore Frontage -

priced on Front Foot Value with standard depth of 150', then use Standard Depth Chart.

- ADDITIONAL LAND INFORMATION:

| | |
|-----------------------------|-------------------|
| Tree Growth class 1 roads - | \$3,600 per acre |
| Tree Growth class 2 roads - | \$3,000 per acre |
| Apple Orchards - | \$10,000 per acre |
| Gravel Pits - | \$15,000 per acre |

Excess Frontage -

priced on Front Foot Value with standard depth of 150', then use Excess Frontage Chart.

Leased Land -

| | |
|----------------------------------------|----------|
| Trailer Sites w/ water & septic. | \$20,000 |
| Trailer Sites w/ shared water & septic | \$10,000 |

EMERY BUBIER - ABATEMENT SHEET

| | 1905 Rangeley Rd. | 2010 Rangeley Rd. | 1962 Rangeley Rd. | 1924 Rangeley Rd. | 1884 Rangeley Rd. | 1840 Rangeley Rd. |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Subject Property | Comp 1 | Comp 2 | Comp 3 | Comp 4 | Comp 5 | |
| R008-008B | R012-012.1 | R012-012 | R012-009A | R012-009.4 | R012-009.3 | |
| Base Acre | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Base Acre Valuation | \$150,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 |
| Base Acre "Rate" | 900 | 480 | 480 | 480 | 480 | 480 |
| Waste Land Acre(s) | 0.30 | 1.60 | | | | 1.50 |
| Waste Land Valuation | \$120.00 | \$640.00 | | | | \$600.00 |
| TG Acre(s) | 17.00 | 28.00 | | | | |
| TG - Softwood | - | | | | | |
| TG - Mixed Wood | \$5,287.00 | \$8,708.00 | | | | |
| TG - Hardwood | - | | | | | |
| TG Class 1 Road(s) - Acre(s) | - | | | | | |
| TG Class 1 Road(s) - Valuation | - | | | | | |
| TG Class 2 Road(s) - Acre(s) | 1.00 | | | | | |
| TG Class 2 Road(s) - Valuation | \$3,000.00 | | | | | |
| Other - Acre(s) | | 3.00 | 6.00 | 4.00 | 9.00 | 9.00 |
| Other - Valuation | | \$15,000.00 | \$28,000.00 | \$20,000.00 | \$37,000.00 | \$37,000.00 |
| Total Acre(s) - Land | 19.30 | 33.60 | 7.00 | 5.00 | 10.00 | 11.50 |
| Total Valuation - Land | \$158,407.00 | \$104,348.00 | \$108,000.00 | \$100,000.00 | \$117,000.00 | \$117,600.00 |

PARCEL NO.

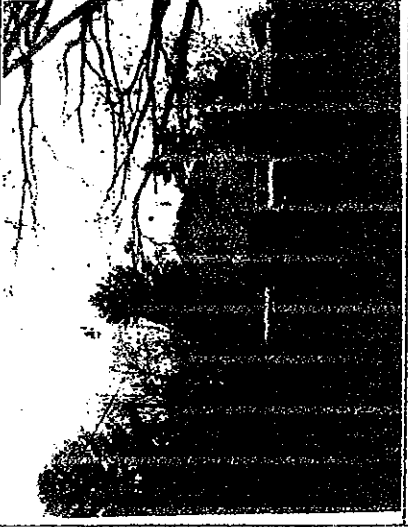
CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, M

| | | | | | |
|--------------------------------------------------------|-----|----------|------|------|----|
| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AM |
| R012-012 | 268 | 05/13/14 | 3819 | 277 | 66 |
| OLIVERI, GEORGE OLIVERI, DAWN 1962 RANGELEY ROAD | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | BUILDING PERMIT RECORD | | | | PROPERTY FACTORS | | | | | | |
|-------------------------------------|--------------|-----------------|--------|------------------------|-----------|------|--|------------------|------------|-------|-------|-----|-------------|---------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | PERMIT NO. | EST. COST | DATE | | LEVEL | TOPOGRAPHY | WATER | SEWER | GAS | ELECTRICITY | ALL UTILITIES |
| PASTURE | | | | | | | | HIGH | | | | | | |
| WOODLAND | 1.00 | | 28000 | | | | | LOW | | | | | | |
| WASTE LAND | | | | | | | | ROLLING | | | | | | |
| BASE | 1.00 | | 80000 | | | | | SWAMPY | | | | | | |
| TOTAL ACREAGE | 4.00 | | | | | | | | | | | | | |
| FRONTAGE | | UNIT PRICE | | | | | | | | | | | | |
| | | DEPTH FACTOR | | | | | | | | | | | | |
| | | FRONT FT. PRICE | | | | | | | | | | | | |
| TOTAL VALUE LAND | | | 108000 | | | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | 126500 | | | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | 234500 | | | | | | | | | | | |



MEMORANDUM

INSPECTION WITNESSED BY:
X:

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | ASSESSMENT RECORD | | | | | |
|-------------------------------------|--------------|-----------------|-------|-------------------|--------|-------|------|--------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | LAND | BIDGS. | TOTAL | LAND | BIDGS. | TOTAL |
| SOFTWOOD | | | | | | | | | |
| MIXED WOOD | | | | | | | | | |
| HARDWOOD | | | | | | | | | |
| WASTE LAND | | | | | | | | | |
| BASE | | | | | | | | | |
| TOTAL ACREAGE | | | | | | | | | |
| FRONTAGE | | UNIT PRICE | | | | | | | |
| | | DEPTH FACTOR | | | | | | | |
| | | FRONT FT. PRICE | | | | | | | |
| TOTAL VALUE LAND | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | | | | | |

PARKER APPRAISAL CO.

PROPERTY ASSESSMENT RECORD

PARCEL NO. CARD NO.

| | | | | |
|---------------------|----|------|------|------|
| RECORD OF OWNERSHIP | 46 | BOOK | PAGE | AMAL |
| R012-009A | | 4121 | 107 | |
| WHELAN, DAWN E | | | | |
| 1924 RANGELEY ROAD | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | | |
|-------------------------------------|--------------|------------|------------------------|-----------------|------|------------------|----------------------|---|
| CLASSIFICATION | NO. OF ACRES | RATE | EST. COST | PERMIT NO. | DATE | TOPOGRAPHY | IMPROVEMENTS | |
| TILLAGE | | | | | | LEVEL | WATER | |
| PASTURE | | | | | | HIGH | SEWER | |
| WOODLAND | 4.00 | | 30000 | | | LOW | OAS | |
| WASTE LAND | 1.00 | | 20000 | | | ROLLING | ELECTRICITY | ✓ |
| BASE | | | | | | SWAMPY | ALL UTILITIES | |
| TOTAL ACRES | 5.00 | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | PAVED | TREND OF DISTRICT | |
| | | | | | | SEMI-APPROVED | IMPROVING | ✓ |
| | | | | | | DIRT | STATIC | |
| | | | | | | SIDEWALK | DECLINING | |
| | | | | | | | BRIGHTENED | |
| TOTAL VALUE LAND | | | 100000 | | | LAND COST | PROPERTY INFORMATION | |
| TOTAL VALUE BUILDINGS | | | 20000 | | | BIDD. COST | | |
| TOTAL VALUE LAND & BUILDINGS | | | 300000 | | | SALE PRICE | | |
| | | | | | | RENT | | |
| | | | | | | EXPENSE | | |
| | | | | | | NET RENT | | |
| | | | | | | LAND | % equis | |
| | | | | | | BIDD. | % equis | |
| | | | | | | TOTAL | TOTAL | |



MEMORANDUM

| LAND VALUE COMPUTATIONS AND SUMMARY | | | ASSESSMENT RECORD | | |
|-------------------------------------|--------------|------------|-------------------|-----------------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | LAND | BIDS. | TOTAL |
| SOFTWOOD | | | | | |
| MIXED WOOD | | | | | |
| HARDWOOD | | | | | |
| WASTE LAND | | | | | |
| BASE | | | | | |
| TOTAL ACRES | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | |
| | | | | | |
| TOTAL VALUE LAND | | | | | |
| TOTAL VALUE BUILDINGS | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | |

PARKER APPRAISAL CO.



**Town of Phillips
124 Main Street
Phillips, ME 04966**

March 19, 2026

TO: Franklin County Commissioners

RE: Defense of Assessment - 1905 Rangeley Road, Phillips, Maine (R008-008-B)

The Town of Phillips completed a full town-wide revaluation for the 2025 tax year through Parker Appraisal Co. The purpose of this revaluation was to equalize all property assessments fairly and equitably using current market data, construction costs, and other relevant factors affecting value. Comparisons to the 2024 assessments are not meaningful, as those values were based on market information more than 20 years old. The last town-wide revaluation occurred in 2000, and although interim adjustments may have been made, the underlying cost schedules remained tied to outdated market conditions.

Included Exhibits

- **EXHIBIT 1 – Assessor Worksheet for Comparables** Demonstrates how comparable properties were assessed using the same methodology.
- **EXHIBIT 2 – Property Cards** Includes property cards for the subject property and all comparable properties (Real Estate Transfer Tax Declarations included where applicable). Exhibits 2g through 2k provide additional reference cards not included in the spreadsheet.
- **EXHIBIT 3 – Images and Maps** Shows the lack of comparable views for the properties submitted by the taxpayer.
- **EXHIBIT 4 – “The Assessor’s Practice” under Title 36**

The values and methodology used in the 2025 revaluation were designed to ensure consistent and equitable treatment for all property owners. Property assessments do not determine the amount of taxes a property owner will pay, nor do they represent the price a property could sell for on the open market. Taxes are driven solely by the Town’s budgetary requirements; assessments serve only as the model used to proportionally distribute the cost of that budget among all taxpayers.

Neighborhood Codes and Land Characteristics

The CAMA (Computer Assisted Mass Appraisal) system and Assessment Manuals use “neighborhood” codes as descriptors for land characteristics that influence base land value. These codes do not necessarily represent a geographic neighborhood; rather, they identify shared positive or negative attributes, such as:

- Frontage on a body of water
- Unobstructed mountain, lake, or scenic views



**Town of Phillips
124 Main Street
Phillips, ME 04966**

- Location on a road without power lines
- Proximity to noisy industrial or commercial use properties

In determining these codes, both common characteristics and sales data must be considered. The subject property at 1905 Rangeley Road has a pristine, year-round panoramic view of multiple mountains and an open skyline. In contrast, properties directly adjacent to the subject are heavily wooded, have no view, and therefore do not share the same level of desirability.

Mr. Bubier's property is also enrolled in the Tree Growth classification and has been in a Tree Growth Management Program since 2025.

Comparable Properties Reviewed by the Assessor

1. Tax Map R012-014.2 – 20 Shoaps Rd

- Sold for \$300,000 in 2021 (prior to construction of new house and barn)
- Similar view; also in Tree Growth
- See spreadsheet for comparisons

2. Tax Map R008-004.15 – 1631 Rangeley Rd

- Sold for \$315,000 in 2019
- Similar view
- See spreadsheet for comparisons

3. Tax Map R008-008 – 1883 Rangeley Rd

- No sales data
- Similar view; also in Tree Growth
- See spreadsheet for comparisons

4. Tax Map R012-003 – 60 Pinkham Rd

- No sales data
- Similar view; also in Tree Growth
- See spreadsheet for comparisons

5. Tax Map R008-004.1 – 51 Scammon Rd

- No sales data
- Similar view
- See spreadsheet for comparisons



**Town of Phillips
124 Main Street
Phillips, ME 04966**

Comparable Properties Submitted by the Taxpayer

1. R012-012.1 – 2010 Rangeley Rd
2. R012-012 – 1962 Rangeley Rd
3. R012-009A – 1924 Rangeley Rd
4. R012-009.4 – 1884 Rangeley Rd
5. R012-009.3 – 1840 Rangeley Rd
6. R011-024 – 16 Pinkham Hill Rd
7. U007-025 – 117 Park St
8. U007-001 – 124 Park St
9. U007-002 – 128 Park St

Images collected from Google Maps illustrate the locations, elevations, and topography of these parcels. None of the taxpayers' comparables possess the type of panoramic view found at 1905 Rangeley Road, and many are situated in significantly lower terrain.

Conclusion

Based on the comprehensive review of comparable properties, land characteristics, and valuation methodology, we find no evidence of unjust discrimination. The subject property received fair and equitable treatment consistent with all other properties in the Town of Phillips, specifically those with similar views.

We appreciate your time and consideration in this matter. The Town of Phillips stands by the methodology and final determination of the assessment for 1905 Rangeley Road, as well as all other Phillips properties. Considerable time and effort were dedicated to visiting each property and analyzing all relevant factors throughout this revaluation process.

Sincerely, The Town of Phillips Board of Assessors & Parker Appraisal Co.

Town of Phillips

| | 1905 Rangeley Rd | 20 Shoaps Rd | 1631 Rangeley Rd | 1883 Rangeley Rd | 60 Pinkham Hill Rd | 51 Scammon Rd |
|-------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------|---------------------------------------------------------|
| | Bubler - Subject | Cole | Reed | Fuller | Pinkham | Ryan |
| | R008-008-B | R012-014.2 | R008-004.15 | R008-008 | R012-003 | R008-004.1 |
| Land (Total Acreage) | TREE GROWTH | TREE GROWTH & 2nd Base Lot | (Has 2nd base) | TREE GROWTH | TREE GROWTH | |
| Neighborhood | 900 | 900 | 900 | 900 | 900 | 900 |
| Base Developed Acre | 1.00 | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| Base Developed Acre Assessment | \$ 150,000 | \$ 210,000 | \$ 190,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Rear Acreage | 18.3 | 119.7 | 18.00 | 98.00 | 46.00 | 42.00 |
| Rear Acreage Assessment | \$ 8,400 | \$ 38,300 | \$ 64,000 | \$ 51,900 | \$ 56,400 | \$ 105,500 |
| Total Acres | 19.30 | 121.70 | 20.00 | 99.00 | 47.00 | 43.00 |
| Land Assessment | \$ 158,400 | \$ 248,300 | \$ 254,000 | \$ 201,900 | \$ 206,400 | \$ 255,500 |
| Dwelling | | 2 Well & Septics | | | | |
| Style | Ranch Style Double Wide | Ranch 1 Story | Colonial 2 Story | Cape 1 Story | Single Wide Mobile Home | Cape 1.5 Story |
| Living Sqft | 1512 | 588 | 2280 | 672 | 1064 | 1653 |
| Base Assessment | \$ 253,600 | \$ 143,000 | \$ 298,400 | \$ 154,800 | \$ 51,840 | \$ 262,400 |
| Basement Adjustments | Slab | Slab | Foundation Only | Piers | Basement | Full Basement |
| Basement Adjustment Assessment | \$ (37,600) | \$ (22,800) | \$ (15,600) | \$ (16,000) | \$ 18,180 | \$ - |
| Heating / Cooling Systems | N/A | Monitor Only | N/A | Monitor Heating Only | N/A | N/A |
| Heating / Cooling Assessment | \$ - | \$ (2,600) | \$ - | \$ (2,600) | \$ - | \$ - |
| Total Full Bathrooms | 2 | 1 | 2 | 1 | 1 | 2 |
| Total Half Bathrooms | 0 | 0 | 1 | 0 | N/A | 0 |
| Additional Bath Fixtures | 0 | 0 | 0 | 0 | N/A | 0 |
| Add Bath Fix Assessment | \$ 6,600 | \$ - | \$ 11,000 | \$ - | \$ - | \$ 6,600 |
| Attic | N/A | N/A | N/A | 672 swft Finished - Built 2009 | N/A | N/A |
| Attic Assessment | \$ - | \$ - | \$ - | \$ 25,800 | \$ - | \$ - |
| Fire Place | N/A | N/A | N/A | N/A | N/A | N/A |
| Fire Place Assessment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| One Story Frame | N/A | N/A | 932 swft/fnd - Built 2003 & 92 swft/fdn - Built 2003 | 400 sqft - Built 2009 & 192 sqft - Built 2015 | 384 sqft - Built 2001 | 495 sqft - Built "old" |
| One Story Frame Assessment | \$ - | \$ - | \$ 117,300 | \$ 62,800 | \$ 22,880 | \$ 53,800 |
| Open Frame Porch | 270 sqft - Built 2015 | 190 sqft - Built 2023 & 84 sqft EFP - Built 2023 | 464 swft OFF - Built 2003 | N/A | 312 sqft - Built 2001 & 264 sqft - Built 2001 | 102 sqft OFF - Built "old" & 255 sqft EFP - Built "old" |
| Open Frame Porch Assessment | \$ 13,400 | \$ 19,200 | \$ 19,000 | \$ - | \$ 17,840 | \$ 28,600 |
| Decking | N/A | 370 sqft - Built 2023 | N/A | 576 sqft - Built 2009 | N/A | N/A |
| Decking Assessment | \$ - | \$ 6,700 | \$ - | \$ 10,900 | \$ - | \$ - |
| Attached Garage | N/A | N/A | 768 sqft/fdn - Built 2003 | Attached Canopy 288 sqft - Built 2009 | N/A | N/A |
| Attached Garage Assessment | \$ - | \$ - | \$ 39,300 | \$ 5,900 | \$ - | \$ - |
| Year Built | 2003 | 2023 | 2003 | 2009 | 1990 | Old |
| Grade | D | C | A | C + 10 | C | C + 10 |
| Condition | Average | Average | Average | Average | Average | Average |
| Dwelling Assessment | \$ 193,520 | \$ 143,500 | \$ 704,100 | \$ 264,770 | \$ 110,740 | \$ 386,540 |
| Basement Finish sqft | N/A | N/A | N/A | N/A | N/A | N/A |
| Basement Finish Grade | N/A | N/A | N/A | N/A | N/A | N/A |
| Add Basement Assessment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Dwelling Assessment | \$ 193,520 | \$ 143,500 | \$ 704,100 | \$ 264,770 | \$ 110,740 | \$ 386,540 |
| Depreciated Dwelling Assessment (based on age) | \$ 121,920 | \$ 129,150 | \$ 538,637 | \$ 202,547 | \$ 110,740 | \$ 231,920 |
| Outbuildings (Depreciated) | | 1/2 Story Full Living Qts/Garage w/ & 1.5 Story attached addition 1800 sqft w/ Generator- Built 2023 | 1200 wft - 1 story qts/Garage/fdn (with plumbing & heat pump) - Built 2020 | | 1800 sqft - Built 1985 & 1200 sqft - Built in 1985 | 896 sqft/slab - Built 2008 |
| Garage | N/A | | | N/A | | |
| Garage Assessment | \$ - | \$ 397,570 | \$ 150,800 | \$ - | \$ 40,570 | \$ 36,560 |
| Shed | 80 sqft - Built 2006 & 216 sqft - Built 2015 | N/A | N/A | 240 sqft - Built 2017 | N/A | 112 swft w/ 66 sqft OFF - Built "old" |
| Shed Assessment | \$ 7,810 | \$ - | \$ - | \$ 7,600 | \$ - | \$ 3,040 |
| Canopy | 36 sqft - Built 2015 (attached to shed) | N/A | N/A | 160 sqft - Built 2011 & 720 sqft - Built 2020 | 1200 sqft - Built 1985 | N/A |
| Canopy Assessment | \$ 960 | \$ - | \$ - | \$ 12,180 | \$ 5,990 | \$ - |
| Total Outbuilding Assessment | \$ 8,770 | \$ 397,570 | \$ 150,800 | \$ 19,780 | \$ 46,560 | \$ 39,600 |
| TOTAL LAND (Rounded) | \$ 158,400 | \$ 248,300 | \$ 254,000 | \$ 201,900 | \$ 206,400 | \$ 255,500 |
| TOTAL BUILDINGS (Rounded) | \$ 130,700 | \$ 526,700 | \$ 280,000 | \$ 222,300 | \$ 157,300 | \$ 271,500 |
| TOTAL ASSESSMENT | \$ 289,100 | \$ 775,000 | \$ 534,000 | \$ 424,200 | \$ 363,700 | \$ 527,000 |

ASSESSOR WORKSHEET

PARCEL NO.

CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

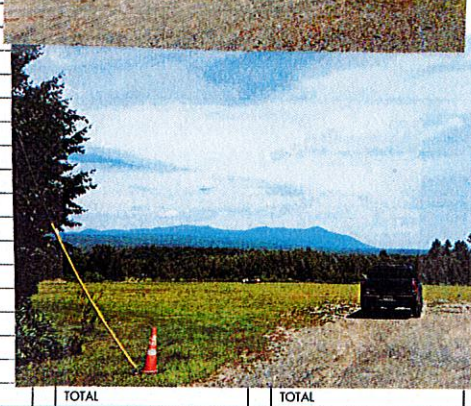
| RECORD OF OWNERSHIP | DATE | BOOK | PAGE | AMOUNT |
|---------------------|------|------|------|--------|
| R008-008B | | | | |
| 983 | | | | |
| BUBIER, EMERY J | | | | |
| 1905 RANGELEY ROAD | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| TILLABLE | | 900 | | |
| PASTURE | | | | |
| WOODLAND | 18.30 | | 61920 | |
| WASTE LAND | | | | |
| BASE <i>4 min view</i> | 1.00 | | 150000 | |
| TOTAL ACREAGE | 19.30 | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| TOTAL VALUE LAND | | | 214,900 | |
| TOTAL VALUE BUILDINGS | | | 130,700 | |
| TOTAL VALUE LAND & BUILDINGS | | | 345,600 | |

| BUILDING PERMIT RECORD | | |
|------------------------|-----------|------|
| PERMIT NO. | EST. COST | DATE |
| Tree Growth | | |

| PROPERTY FACTORS | | |
|------------------|-------------------|---------------------------------------------|
| TOPOGRAPHY | IMPROVEMENTS | |
| LEVEL | WATER | Drilled <input checked="" type="checkbox"/> |
| HIGH | SEWER | Septic <input checked="" type="checkbox"/> |
| LOW | GAS | |
| ROLLING | ELECTRICITY | <input checked="" type="checkbox"/> |
| SWAMPY | ALL UTILITIES | |
| | TREND OF DISTRICT | |
| STREET | IMPROVING | <input checked="" type="checkbox"/> |
| PAVED | STATIC | <input checked="" type="checkbox"/> |
| SEMI-IMPROVED | DECLINING | |
| DIRT | BUGHTED | |
| SIDEWALK | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| SOFTWOOD | | | | |
| MIXED WOOD | 17.00 | 311 | 5287 | |
| HARDWOOD | | | | |
| WASTE LAND | 0.30 | | 120 | |
| BASE | 1.00 | | 150000 | |
| Roads | 1.00 | | 3000 | |
| TOTAL ACREAGE | 19.30 | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| TOTAL VALUE LAND | | | 158,400 | |
| TOTAL VALUE BUILDINGS | | | 130,700 | |
| TOTAL VALUE LAND & BUILDINGS | | | 289,100 | |



| PROPERTY INFORMATION | |
|----------------------|------------|
| LAND COST | |
| BLDG. COST | |
| SALE PRICE | |
| RENT | |
| EXPENSE | |
| NET RENT | |
| LAND | @ % equals |
| BLDG. | @ % equals |
| TOTAL | |
| LAND | R LAND |
| BLDGS. | R BLDGS. |
| TOTAL | TOTAL |
| LAND | R LAND |
| BLDGS. | R BLDGS. |
| TOTAL | TOTAL |
| LAND | R LAND |
| BLDGS. | R BLDGS. |
| TOTAL | TOTAL |

PARKER APPRAISAL CO.

COLOR BUILDING

BUILDING RECORD

| OCCUPANCY | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | SKETCH | | | | | | |
|------------------------------|---------|-------|-------|----------------------------|---|---|---------------------------------|---|---|--------|--|--|--|---|---|---|
| 1 | 2 | 3 | 4 | NO | M | O | EXTERIOR WALL CODES | | | | | | | | | |
| VAC. LOT | DWELING | COMM. | OTHER | | | | 1 | 2 | 3 | | | | | 4 | 5 | 6 |
| BASEMENT | | | | STANDARD | | | STUCCO | | | | | | | | | |
| NONE CRAWL 1/4 1/2 FULL | | | | BATHROOM | | | TILE | | | | | | | | | |
| FOUNDATION | | | | TOILET ROOM | | | CONCRETE | | | | | | | | | |
| P B&S CB CONC. | | | | SINK/LAVATORY/SS | | | ENAM. STL. | | | | | | | | | |
| HEATING | | | | WATER CLOSET/URINAL | | | EXTERIOR WALLS | | | | | | | | | |
| | | | | NO PLUMBING | | | PERIMETER | | | | | | | | | |
| M O | | | | OTHER FEATURES | | | PERIM. AREA RATIO | | | | | | | | | |
| | | | | PART MASONRY WALLS | | | NO. OF UNITS | | | | | | | | | |
| NO HEAT | | | | FIREPLACE (INGRADE) | | | AVG. UNIT SIZE | | | | | | | | | |
| NO HEAT 2ND ONLY | | | | BSMT. RR/AFT. | | | BASEMENT SIZE | | | | | | | | | |
| WARM AIR F G | | | | BSMT. GAR 1 2 | | | SCHEDULE | | | | | | | | | |
| HW/STEAM BB RAD. | | | | BUILT-IN RANGE/DW/DISP | | | HT. | | | | | | | | | |
| FLOOR/WALL FURNACE | | | | MODERN KITCHEN | | | BASEMENT | | | | | | | | | |
| AIR CON./ELEC. | | | | EXTERIOR BETTER | | | FIRST | | | | | | | | | |
| ATTIC | | | | INTERIOR BETTER | | | SECOND | | | | | | | | | |
| NONE UNFIN. 1/4 1/2 FULL | | | | | | | THIRD | | | | | | | | | |
| ROOF | | | | LIVING ACCOMMODATIONS | | | BASE PRICE | | | | | | | | | |
| SHINGLES ASP/ASB/WOOD | | | | NO. OF UNITS 1 BEDROOMS 3 | | | B.P.A | | | | | | | | | |
| SLATE/TILE/METAL | | | | TOTAL ROOMS 6 FAMILY ROOMS | | | SUB TOTAL | | | | | | | | | |
| ROLL/T & G | | | | DWELLING COMPUTATIONS | | | LIGHTING | | | | | | | | | |
| EXTERIOR WALLS | | | | 1.0 STORY F M | | | HTG/AIR CON. | | | | | | | | | |
| BEVEL/DROP/ALUM(VIN) | | | | 1512 S.F. 253,600 | | | SPRINKLER | | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | BASEMENT -37,000 | | | PARTITIONS | | | | | | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | | | HEATING | | | INTERIOR FINISH | | | | | | | | | |
| MASONITE/1-11 | | | | PLUMBING + 6,000 | | | SF/CF PRICE | | | | | | | | | |
| PLATE GLASS - AL/WD | | | | ATTIC | | | AREA CUBED | | | | | | | | | |
| FLOORS | | | | INTERIOR FINISH | | | SUB TOTAL | | | | | | | | | |
| B 1 2 3 A | | | | ADD. & PORCHES + 13,400 | | | M & O.F. | | | | | | | | | |
| CONC./DIRT | | | | TOTAL 236,000 | | | ADDITIONS | | | | | | | | | |
| HARD WOOD | | | | GRADE 0.82 | | | TOTAL BASE | | | | | | | | | |
| SOFT WOOD/SUB | | | | TOTAL 193,520 | | | GRADE FACTOR | | | | | | | | | |
| TILE | | | | O.F. | | | REPLACEMENT COST | | | | | | | | | |
| W.W/VIN | | | | TOTAL 236,000 | | | FUNCTIONAL DEPRECIATION FACTORS | | | | | | | | | |
| JOISTS | | | | TOTAL 193,520 | | | SURPLUS CAP | | | | | | | | | |
| INTERIOR FINISH | | | | TOTAL 193,520 | | | ENCROACHMENT | | | | | | | | | |
| B 1 2 3 A | | | | O.F. | | | BUYGHTED AREA | | | | | | | | | |
| DRYWALL/PLASTER | | | | TOTAL 193,520 | | | COMM. LOCATION | | | | | | | | | |
| PANELING | | | | C & D FACTOR | | | OVERBUILT | | | | | | | | | |
| FIBERBOARD | | | | TOTAL 193,520 | | | STRUCTURAL | | | | | | | | | |
| UNFINISHED | | | | TOTAL 193,520 | | | SUMMARY OF BUILDINGS | | | | | | | | | |
| REMODELING DATA | | | | TOTAL 193,520 | | | TYPE | | | | | | | | | |
| KITCHEN | | | | TOTAL 193,520 | | | LOC. | | | | | | | | | |
| PLUMBING | | | | TOTAL 193,520 | | | NO. | | | | | | | | | |
| HEAT | | | | TOTAL 193,520 | | | CONSTRUCTION | | | | | | | | | |
| BASEMENT | | | | TOTAL 193,520 | | | SIZE | | | | | | | | | |
| OTHER | | | | TOTAL 193,520 | | | RATE | | | | | | | | | |
| REPL. COST 193,520 | | | | TOTAL 193,520 | | | GRADE | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | ERECTED | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | CONDITION | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | REPLACEMENT CODE | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | DEFER. | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | TRUE VALUE | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | TOTAL CARDS | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | THRU | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | TOTAL VALUE ALL BUILDINGS | | | | | | | | | |
| TOTAL 193,520 | | | | TOTAL 193,520 | | | 130,690 | | | | | | | | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; EVERY CHEAP DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

**COPY OF DATA
ALREADY ON FILE.
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE
TRANSFER TAX DECLARATION
Form RETTD**

DLN: 1002140164133
Registry: FRANKLIN
Date/Time Recorded: 9/29/2021 12:25:00 PM
Transfer Tax Amount:
Doc Number: 9481
Book: 4377
Page: 285
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN
2. Municipality PHILLIPS

3. GRANTEE/PURCHASER

Last name, first name, MI; or business name
RICHARD W. COLE JR. AND JONA R. COLE LIVING TRUST, DATED
MAY 24, 2018

Mailing address
1120 29TH STREET SW

State
FL
ZIP Code
00003-4117

Municipality
NAPLES

4. GRANTOR/SELLER

Last name, first name, MI; or business name
THOMASEFEENEY

Mailing address
121 WAREHAM ROAD

State
MA
ZIP Code
00000-2360

Municipality
PLYMOUTH

5. PROPERTY

Tax Map R12 Block Lot Sub-lot 14.2&#amp; 14 Tax maps exist for property: No Type of property 201
Multiple parcels: No
Physical Location 20 SHOAPS ROAD Portion of parcels: No Acreage 121.00

6. TRANSFER TAX

Purchase Price 300,000.00
Fair market value 0.00
Claiming exemption: No
Exemption type:

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

09/23/2021

8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:
No

9. SPECIAL CIRCUMSTANCES

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:
No

Before house & Garage

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: No
A waiver has been received from the State Tax Assessor: No
Consideration for the property is less than \$50,000: No
The transfer is a foreclosure sale: No

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER

Name of preparer: AMANDA BARRIOS
Mailing address: 676 POST ROAD #3 WELLS ME 04090

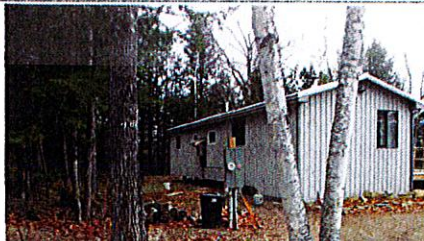
Phone number: (603)-427-9399
Email address: abarrios@reddoortitle.net

PARCEL NO. CARD NO. 1 of 2

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AMOUNT |
|--------------------------------------------------|--|----------|------|-------------|---------|
| R012-014.2 & 014.3 | | 09/29/21 | 4377 | 285 | 300,000 |
| 907 | | | | + | |
| COLE, RICHARD W JR & COLE, JONA R - LIVING TRUST | | | | New Hse | |
| 20 SHOAPS RD | | | | + | |
| | | | | New HSE/GAS | |
| | | | | JMN | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | | | | | | |
|-------------------------------------|--------------|------------|--------------|-------------------------------------------------------------------------------------|------------------------|-----------|------------|-------------------|--|-----------------|---------------------|--|-------------------|--|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS | | | | | | |
| TILLABLE | | 480 | | | | | LEVEL | WATER ② Drilled ✓ | | | | | | |
| PASTURE | | | | | | | HIGH | SEWER ② Septic ✓ | | | | | | |
| WOODLAND | 107.00 | | 167000 | Tree Growth | | | LOW | GAS | | | | | | |
| WASTE LAND | 12.17 | | 4370 | | | | ROLLING | ELECTRICITY ✓ | | | | | | |
| BASE | 1.00 | | 150000 | | | | SWAMPY | ALL UTILITIES | | | | | | |
| 2nd Base | 1.00 | | 60000 | MEMORANDUM | | | | | | | | | | |
| TOTAL ACREAGE | 121.17 | | 908600 |  | | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | | | | | | | FRONT FT. PRICE | STREET | | TREND OF DISTRICT | |
| | | | | | | | | | | | PAVED | | IMPROVING | |
| | | | | | | | | | | | SEMI-IMPROVED R/W ✓ | | STATIC | |
| TOTAL VALUE LAND | | | 381900 | DIRT | | DECLINING | | BLIGHTED | | | | | | |
| TOTAL VALUE BUILDINGS | | | 526700 | PROPERTY INFORMATION | | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | 908600 | SIDEWALK | | TOTAL | | | | | | | | |

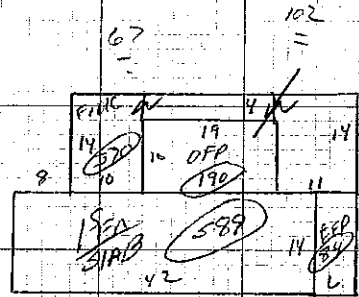
| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | ASSESSMENT RECORD | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------|-------|-------|-------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | LAND | BLDG. | LAND | BLDG. | LAND | BLDG. |
| SOFTWOOD Rds | 0.30 | 3000 | 900 | ☒ | | ☒ | | ☒ | |
| MIXED WOOD | 107.70 | 311 | 33495 | ☒ | | ☒ | | ☒ | |
| HARDWOOD | 6.00 | 306 | 1836 | ☒ | | ☒ | | ☒ | |
| WASTE LAND | 5.17 | 400 | 2070 | ☒ | | ☒ | | ☒ | |
| BASE | 1.00 | | 150000 | ☒ | | ☒ | | ☒ | |
| 2nd Base | 1.00 | | 60000 | ☒ | | ☒ | | ☒ | |
| TOTAL ACREAGE | 121.17 | | | ☒ | | ☒ | | ☒ | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | LAND | BLDG. | LAND | BLDG. | LAND |
| | | | | | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL |
| TOTAL VALUE LAND | | | 248300 | ☒ | | ☒ | | ☒ | |
| TOTAL VALUE BUILDINGS | | | 526700 | ☒ | | ☒ | | ☒ | |
| TOTAL VALUE LAND & BUILDINGS | | | 775000 | ☒ | | ☒ | | ☒ | |

PARKER APPRAISAL CO.

COLOR BUILDING *GA NY*

BUILDING RECORD

| OCCUPANCY | | PLUMBING | | COMMERCIAL COMPUTATIONS | | SKETCH | |
|-------------------------------|---|-------------------------------|---|---------------------------------|---|-----------------------------|--|
| 1 | 2 | 3 | 4 | NO. | M | O | |
| VAC. LOT DWELLING COMM. OTHER | | STANDARD | | EXTERIOR WALL CODES | | 1 FRAME 5 STUCCO 9 CONCRETE | |
| BASEMENT | | BATHROOM | | 2 BRICK 6 TILE 10 ENAM. STL. | | | |
| NONE CRAWL 1/2 1/2 FULL | | TOILET ROOM | | 3 GLASS 7 STONE | | | |
| FOUNDATION <i>SMB</i> | | WATER CLOSET/URINAL | | 4 C.B. 8 METAL | | | |
| P B&S CB <i>CONC</i> | | NO PLUMBING | | EXTERIOR WALLS | | | |
| HEATING | | OTHER FEATURES | | PERIMETER | | L/F L/F | |
| NO HEAT <i>1st/2nd</i> | | PART MASONRY WALLS | | PERIM. AREA RATIO | | | |
| NO HEAT 2ND ONLY | | FIREPLACE (INGRADE) <i>40</i> | | NO. OF UNITS | | | |
| WARM AIR F.G. | | BSMT. RR/API. | | AVG. UNIT SIZE | | | |
| HW/STEAM BB RAD | | BSMT. GAR 1 2 | | BASEMENT SIZE | | | |
| FLOOR/WALL FURNACE | | BUILT-IN RANGE/DW/DISP | | SCHEDULE | | | |
| AIR CON./ELEC. | | MODERN KITCHEN | | HT. | | | |
| ATTIC | | EXTERIOR BETTER | | BASEMENT | | | |
| NONE UNFIN. 1/4 1/2 FULL | | INTERIOR BETTER | | FIRST | | | |
| | | | | SECOND | | | |
| | | | | THIRD | | | |
| ROOF | | LIVING ACCOMMODATIONS | | BASE PRICE | | | |
| SHINGLES ASP/ASB/WOOD | | NO. OF UNITS 1 BEDROOMS 2 | | B P A | | | |
| SLATE/TILE/METAL | | TOTAL ROOMS 5 FAMILY ROOMS | | SUB TOTAL | | | |
| ROIL/T & G | | DWELLING COMPUTATIONS | | LIGHTING | | | |
| EXTERIOR WALLS | | <i>10 STORY</i> M | | HTG/AIR CON. | | | |
| BEVEL/DROP/ALUM/VIN/PLY | | <i>588 S.F. 143000</i> | | SPRINKLER | | | |
| SHINGLE ASPH/ASB/WOOD | | BASEMENT <i>-22900</i> | | PARTITIONS | | | |
| CB/STUCCO/BRICK VENEER/STONE | | HEATING <i>-2400</i> | | INTERIOR FINISH | | | |
| MASONITE/TI-11 | | PLUMBING | | SF/CF PRICE | | | |
| PLATE GLASS - AL/WD | | ATTIC | | AREA CUBED | | | |
| | | INTERIOR FINISH | | SUB TOTAL | | | |
| | | ADD. & PORCHES <i>+25900</i> | | M & O.F. | | | |
| | | | | ADDITIONS | | | |
| | | | | TOTAL BASE | | | |
| | | | | GRADE FACTOR | | | |
| | | | | REPLACEMENT COST | | | |
| CONC/DIRT | | | | FUNCTIONAL DEPRECIATION FACTORS | | | |
| HARD WOOD | | | | SURPLUS CAP | | | |
| SOFT WOOD/SUB | | | | BLIGHTED AREA | | | |
| TILE | | | | ENCROACHMENT | | | |
| W - W | | | | COMM. LOCATION | | | |
| JOISTS | | | | OVERBUILT | | | |
| | | | | STRUCTURAL | | | |
| | | | | ECONOMIC OBSOLESCENCE | | | |
| | | | | TOTAL | | <i>143500</i> | |
| | | | | GRADE | | <i>100</i> | |
| | | | | TOTAL | | <i>143500</i> | |
| | | | | O.F. | | | |
| | | | | TOTAL | | | |
| | | | | C & D FACTOR | | | |
| INTERIOR FINISH | | | | TYPE | | | |
| PARTY WALL/PLASTER | | | | LOC. | | | |
| PANELING <i>JFP</i> | | | | NO. | | | |
| FIBERBOARD | | | | CONSTRUCTION | | | |
| UNFINISHED | | | | SIZE | | | |
| | | | | RATE | | | |
| | | | | GRADE | | | |
| | | | | ERECTED | | | |
| | | | | CONDITION | | | |
| | | | | REPLACEMENT CODE | | | |
| | | | | DEPR. | | | |
| | | | | TRUE VALUE | | | |
| | | | | COMMERCIAL BUILDING | | | |
| | | | | LISTED | | | |
| | | | | DATE | | | |
| | | | | TOTAL CARDS 2 THRU 2 | | <i>397570</i> | |
| | | | | TOTAL VALUE ALL BUILDINGS | | <i>520726</i> | |
| | | | | REPL. COST | | <i>143500</i> | |
| | | | | LISTED | | <i>TRU</i> | |
| | | | | DATE | | <i>11-11-24</i> | |



CONTEMPORARY SPLIT LEVEL RANCH (R) CAPE COLONIAL CONVENTIONAL

MEMORANDA

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR
 DO NOT CONFUSE THE TWO
 GRADE DENOTES QUALITY OF CONSTRUCTION. A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP
 DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

PARCEL NO.

CARD NO. 1 of 2

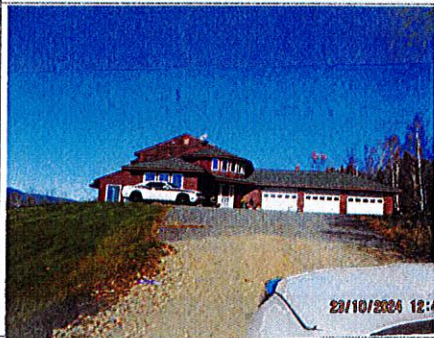
PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | DATE | BOOK | PAGE | AMOUNT |
|-----------------------------------------------------------------------------|----------|------|------|---------|
| R008-004.15 1009 REED, KEVIN M REED, KAREN M 1831 RANGELEY ROAD | 01/28/19 | 4061 | 316 | 319,000 |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| TILLABLE | | 900 | | |
| PASTURE | | | | |
| WOODLAND | 18.00 | | 64000 | |
| WASTE LAND | | | | |
| BASE | 1.00 | | 1,50000 | |
| 2nd pt 15E | 1.00 | | 40000 | |
| TOTAL ACREAGE | 20.00 | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | 254000 | |
| TOTAL VALUE BUILDINGS | | | 652500 | |
| TOTAL VALUE LAND & BUILDINGS | | | 906500 | |

| BUILDING PERMIT RECORD | | | PROPERTY FACTORS | |
|------------------------|-----------|------|------------------|---------------|
| PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS |
| | | | LEVEL | WATER |
| | | | HIGH | SEWER |
| | | | LOW | GAS |
| | | | ROLLING | ELECTRICITY |
| | | | SWAMPY | ALL UTILITIES |



MEMORANDUM

PROPERTY WITNESSED BY:

X:

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| SOFTWOOD | | | | |
| MIXED WOOD | | | | |
| HARDWOOD | | | | |
| WASTE LAND | | | | |
| BASE | | | | |
| TOTAL ACREAGE | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | | |
| TOTAL VALUE BUILDINGS | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | |

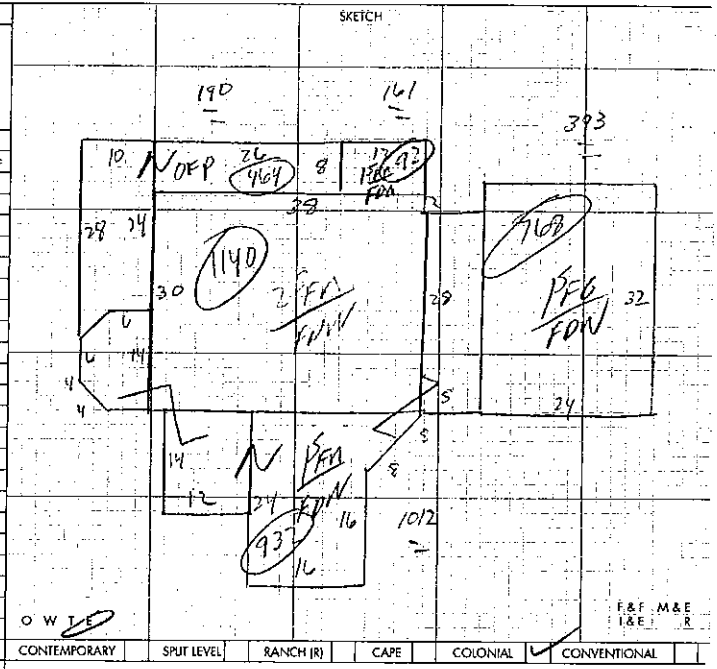
| ASSESSMENT RECORD | | | |
|-------------------|-------|-------|-------|
| LAND | BLDG. | LAND | BLDG. |
| LAND | BLDG. | LAND | BLDG. |
| BLDG. | BLDG. | BLDG. | BLDG. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | BLDG. | LAND | BLDG. |
| BLDG. | BLDG. | BLDG. | BLDG. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | BLDG. | LAND | BLDG. |
| BLDG. | BLDG. | BLDG. | BLDG. |
| TOTAL | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.

COLOR BUILDING *Brown*

BUILDING RECORD

| | | | | | | | | | | | | | |
|-------------------------------|----------|-------|-------------|------|---------------------|---|---|-------------------------|----------|---------------|--|--|--|
| OCCUPANCY | | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | | | |
| 1 | 2 | 3 | 4 | | NO. | M | O | EXTERIOR WALL CODES | | | | | |
| VAC. LOT | DWELLING | COMM. | OTHER | | | | | 1 FRAME | 5 STUCCO | 9 CONCRETE | | | |
| | | | | | | | | 2 BRICK | 6 TILE | 10 ENAM. STL. | | | |
| | | | | | | | | 3 GLASS | 7 STONE | | | | |
| | | | | | | | | 4 C B | 8 METAL | | | | |
| BASEMENT | | | | | BATHROOM | | | | | | | | |
| TOILET ROOM | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | SINK/LAVATORY/SS | | | | | | | | |
| NONE | CRAWL | 1/4 | 1/2 | FULL | WATER CLOSET/URINAL | | | | | | | | |
| FOUNDATION <i>FOV</i> | | | | | | | | EXTERIOR WALLS | | | | | |
| P | B&S | CB | <i>CONC</i> | | | | | PERIMETER | | | | | |
| HEATING | | | | | NO PLUMBING | | | | | | | | |
| OTHER FEATURES | | | | | FERIM. AREA RATIO | | | | | | | | |
| PART MASONRY WALLS | | | | | NO. OF UNITS | | | | | | | | |
| FIREPLACE (INGRADE) <i>NO</i> | | | | | AVG. UNIT SIZE | | | | | | | | |
| BSMT. RR/AFT. | | | | | BASEMENT SIZE | | | | | | | | |
| BSMT. GAR 1 2 | | | | | SCHEDULE | | | | | | | | |
| BUILT-IN RANGE/DW/DISP | | | | | HT. | | | | | | | | |
| MODERN KITCHEN | | | | | BASEMENT | | | | | | | | |
| EXTERIOR BETTER | | | | | FIRST | | | | | | | | |
| INTERIOR BETTER | | | | | SECOND | | | | | | | | |
| | | | | | THIRD | | | | | | | | |
| BASE PRICE | | | | | B P A | | | | | | | | |
| LIVING ACCOMMODATIONS | | | | | SUB TOTAL | | | | | | | | |
| NO. OF UNITS 1 BEDROOMS 3 | | | | | LIGHTING | | | | | | | | |
| TOTAL ROOMS 7 FAMILY ROOMS | | | | | HTG/AIR CON. | | | | | | | | |
| DWELLING COMPUTATIONS | | | | | SPRINKLER | | | | | | | | |
| EXTERIOR WALLS | | | | | PARTITIONS | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | | INTERIOR FINISH | | | | | | | | |
| SLATE/TILE/METAL | | | | | BASEMENT | | | | | | | | |
| ROL/T & G | | | | | HEATING | | | | | | | | |
| 20 STORY <i>M</i> | | | | | PLUMBING | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | | ATTIC | | | | | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | | | | INTERIOR FINISH | | | | | | | | |
| MASONITE/T1-11 | | | | | ADD. & PORCHES | | | | | | | | |
| PLATE GLASS - AL/WD | | | | | TOTAL | | | | | | | | |
| CONC/DIRT | | | | | GRADE | | | | | | | | |
| HARD WOOD | | | | | TOTAL | | | | | | | | |
| SOFT WOOD/SUB | | | | | TOTAL | | | | | | | | |
| TILE | | | | | TOTAL | | | | | | | | |
| W. W | | | | | TOTAL | | | | | | | | |
| JOISTS | | | | | TOTAL | | | | | | | | |
| INTERIOR FINISH | | | | | TOTAL | | | | | | | | |
| DRY/WALL PLASTER | | | | | TOTAL | | | | | | | | |
| PANELING | | | | | TOTAL | | | | | | | | |
| FIBERBOARD | | | | | TOTAL | | | | | | | | |
| UNFINISHED | | | | | TOTAL | | | | | | | | |
| REMODELING DATA | | | | | TOTAL | | | | | | | | |
| KITCHEN | | | | | TOTAL | | | | | | | | |
| PLUMBING | | | | | TOTAL | | | | | | | | |
| HEAT | | | | | TOTAL | | | | | | | | |
| BASEMENT | | | | | TOTAL | | | | | | | | |
| OTHER | | | | | TOTAL | | | | | | | | |



| | | | | | | | | | | | |
|----------------------------------|-----------------|-----------|--------------|-------------|--------------|----------|-------------|------------|------------------|-------------|---------------|
| CONTEMPORARY | SPLIT LEVEL | RANCH (R) | CAPE | COLONIAL | CONVENTIONAL | | | | | | |
| | | | | | | | | | | | |
| MEMORANDA | | | | | | | | | | | |
| SUMMARY OF BUILDINGS | | | | | | | | | | | |
| TYPE | LOC. | NO. | CONSTRUCTION | SIZE | RATE | GRADE | ERECTED | CONDITION | REPLACEMENT CODE | DEPR. | TRUE VALUE |
| DWELLING | | | <i>2FL</i> | <i>1140</i> | | <i>A</i> | <i>2003</i> | <i>A-2</i> | <i>704100</i> | <i>5/25</i> | <i>501622</i> |
| GARAGE | | | | | | | | | | | |
| BARN | | | | | | | | | | | |
| SHED | | | | | | | | | | | |
| TOTAL CARDS 2 THRU 2 150900 | | | | | | | | | | | |
| TOTAL VALUE ALL BUILDINGS 652470 | | | | | | | | | | | |
| LISTED | DATE | | | | | | | | | | |
| <i>TPE</i> | <i>10-24-24</i> | | | | | | | | | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; EVERY CHEAP DEPRECIATION FACTOR REFERS TO THE CONDITION DESIRABILITY USEFULNESS OF THE BUILDING

PARCEL NO. R008-004.15

CARD NO. 2 of 2

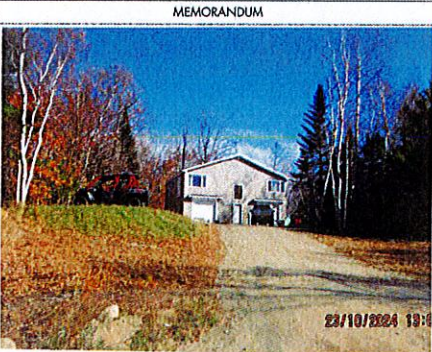
PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

AC# 1009

| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AMOUNT |
|------------------------------------------------------|------|------|------|------|--------|
| R008-004.15 | 1009 | | | | |
| REED, KEVIN M REED, KAREN M 1631 RANGELEY ROAD | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | |
|-------------------------------------|--------------|------------|--------------|-----------------|------------------------|-----------|------|------------------|-------------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS |
| TILLABLE | | | | | | | | LEVEL | WATER |
| PASTURE | | | | | | | | HIGH | SEWER |
| WOODLAND | | | | | | | | LOW | GAS |
| WASTE LAND | | | | | | | | ROLLING | ELECTRICITY |
| BASE | | | | | | | | SWAMPY | ALL UTILITIES |
| TOTAL ACREAGE | See Card 1 | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | | | STREET | TREND OF DISTRICT |
| | | | | | | | | PAYED | IMPROVING |
| | | | | | | | | SEMI-IMPROVED | STATIC |
| | | | | | | | | DIRT | DECLINING |
| | | | | | | | | SIDEWALK | BUGHTED |
| TOTAL VALUE LAND | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | | See | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | Card 1 | | | | | |



MEMORANDUM

INSPECTION WITNESSED BY:
X:

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | ASSESSMENT RECORD | | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------|-------|-------|------|-------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | LAND | BLDG. | TOTAL | LAND | BLDG. | TOTAL |
| SOFTWOOD | | | | | | | | | | |
| MIXED WOOD | | | | | | | | | | |
| HARDWOOD | | | | | | | | | | |
| WASTE LAND | | | | | | | | | | |
| BASE | | | | | | | | | | |
| TOTAL ACREAGE | | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| TOTAL VALUE LAND | | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | | | | | | |

COLOR BUILDING *GRAN*

BUILDING RECORD

| OCCUPANCY <i>2-1/2</i> | | | | | | | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | | | | | | | | SKETCH | | | | |
|------------------------------|-----|----------|-------|-------|------------------------|----------|-------------|---------------------------------|---------------------|----------|---|---|-------------------------|---|---|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--------|----|--|--|--|
| 1 | 2 | 3 | 4 | 5 | NO. | M. | O. | EXTERIOR WALL CODES | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center; font-size: 2em;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| VAC. | LOT | DWELLING | COMM. | OTHER | STANDARD | BATHROOM | TOILET ROOM | SINK/LAVATORY/SS | WATER CLOSET/URINAL | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | | | 9 | 10 | | | |
| FOUNDATION <i>FOM</i> | | | | | OTHER FEATURES | | | PERIMETER | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| HEATING | | | | | NO PLUMBING | | | L/F | | | | | | | | | | | | | | | | | | | |
| NO HEAT | | | | | PART MASONRY WALLS | | | NO. OF UNITS | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| NO HEAT 2ND ONLY | | | | | FIREPLACE (INGRADE) | | | AVG. UNIT SIZE | | | | | | | | | | | | | | | | | | | |
| WARM AIR F G | | | | | BSMT. RR/APT. | | | BASEMENT SIZE | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| HW/STEAM BB RAD | | | | | BSMT. GAR 1 2 | | | SCHEDULE | | | | | | | | | | | | | | | | | | | |
| FLOOR/WALL FURNACE | | | | | BUILT-IN RANGE/DW/DISP | | | HT. | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| AIR CON./ELEC. | | | | | MODERN KITCHEN | | | BASEMENT | | | | | | | | | | | | | | | | | | | |
| ATTIC | | | | | EXTERIOR BETTER | | | FIRST | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| NONE UNFIN. 1/4 1/2 FULL | | | | | INTERIOR BETTER | | | SECOND | | | | | | | | | | | | | | | | | | | |
| ROOF | | | | | LIVING ACCOMMODATIONS | | | THIRD | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| SHINGLES ASPH/ASB/WOOD | | | | | NO. OF UNITS | | | B P A | | | | | | | | | | | | | | | | | | | |
| SLATE/TILE/METAL | | | | | BEDROOMS | | | SUB TOTAL | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| ROLL/T & G | | | | | TOTAL ROOMS | | | LIGHTING | | | | | | | | | | | | | | | | | | | |
| EXTERIOR WALLS | | | | | DWELLING COMPUTATIONS | | | HTG/AIR CON. | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| BEVEL/DROP/ALUM/VIN | | | | | -- STORY F M | | | SPRINKLER | | | | | | | | | | | | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | | S.F. | | | PARTITIONS | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | | | | BASEMENT | | | INTERIOR FINISH | | | | | | | | | | | | | | | | | | | |
| MASONITE/TI-11 | | | | | HEATING | | | SF/CF PRICE | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| PLATE GLASS - AL/WD | | | | | PLUMBING | | | AREA CUBED | | | | | | | | | | | | | | | | | | | |
| FLOORS | | | | | ATTIC | | | SUB TOTAL | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| CONC/DIRT | | | | | INTERIOR FINISH | | | M & O.F. | | | | | | | | | | | | | | | | | | | |
| HARD WOOD | | | | | ADD. & PORCHES | | | ADDITIONS | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| SOFT WOOD/SUB | | | | | TOTAL | | | TOTAL BASE | | | | | | | | | | | | | | | | | | | |
| TILE | | | | | TOTAL | | | GRADE FACTOR | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| W - W | | | | | TOTAL | | | REPLACEMENT COST | | | | | | | | | | | | | | | | | | | |
| JOISTS | | | | | TOTAL | | | REPLACEMENT COST | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| INTERIOR FINISH | | | | | TOTAL | | | FUNCTIONAL DEPRECIATION FACTORS | | | | | | | | | | | | | | | | | | | |
| DRYWALL/PLASTER | | | | | TOTAL | | | SURPLUS CAP | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| PANELING | | | | | TOTAL | | | ENCROACHMENT | | | | | | | | | | | | | | | | | | | |
| FIBERBOARD | | | | | TOTAL | | | ECONOMIC | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| UNFINISHED | | | | | TOTAL | | | BOUGHTED AREA | | | | | | | | | | | | | | | | | | | |
| REMODELING DATA | | | | | TOTAL | | | COMM. LOCATION | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| KITCHEN | | | | | TOTAL | | | STRUCTURAL | | | | | | | | | | | | | | | | | | | |
| PLUMBING | | | | | TOTAL | | | TOTAL | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| HEAT | | | | | TOTAL | | | TOTAL | | | | | | | | | | | | | | | | | | | |
| BASEMENT | | | | | TOTAL | | | TOTAL | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p style="text-align: center;">1200</p> <p style="text-align: center;">40</p> <p style="text-align: center; font-size: 1.5em;">15+5</p> <p style="text-align: center;">244</p> <p style="text-align: center;">FOM</p> <p style="text-align: center;">30</p> </div> | | | | | | | | | |
| OTHER | | | | | TOTAL | | | TOTAL | | | | | | | | | | | | | | | | | | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP
DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

TOTAL VALUE ALL BUILDINGS *150800*

PARCEL NO.

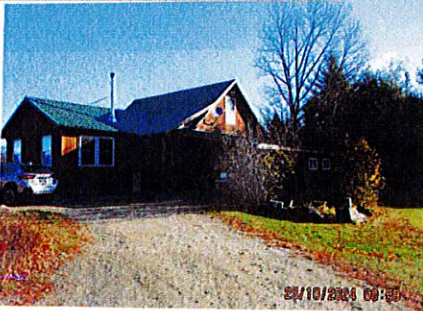
CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | DATE | BOOK | PAGE | AMOUNT |
|------------------------------------------------------------|----------|------|------|--------|
| R008-008 657 | 08/19/04 | 2495 | 98 | |
| FULLER, STEVEN A FULLER, SANDRA L 1883 RANGELEY ROAD | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | | |
|-------------------------------------|--------------|------------|--------------|-----------------|------------------------|-----------|------|------------------|-------------------------------------|---------------------------------------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS | |
| TILLABLE | | 900 | | | | | | LEVEL | WATER | Drilled <input checked="" type="checkbox"/> |
| PASTURE | | | | | | | | HIGH | SEWER | Septic <input checked="" type="checkbox"/> |
| WOODLAND | 89.00 | | 149000 | | Tree Growth | | | LOW | GAS | |
| WASTE LAND | 9.00 | | 3600 | | | | | ROLLING | ELECTRICITY | <input checked="" type="checkbox"/> |
| BASE % front view | 1.00 | | 150000 | | | | | SWAMPY | ALL UTILITIES | |
| TOTAL ACREAGE | 99.00 | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | | | STREET | TREND OF DISTRICT | |
| | | | | | | | | PAVED | IMPROVING | |
| | | | | | | | | SEMI-IMPROVED | <input checked="" type="checkbox"/> | STATIC <input checked="" type="checkbox"/> |
| | | | | | | | | DIRT | DECLINING | |
| | | | | | | | | SIDEWALK | BLIGHTED | |
| TOTAL VALUE LAND | | | 302600 | | | | | | PROPERTY INFORMATION | |
| TOTAL VALUE BUILDINGS | | | 222300 | | | | | | LAND COST | |
| TOTAL VALUE LAND & BUILDINGS | | | 524900 | | | | | | BLDG. COST | |



| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | ASSESSMENT RECORD | | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------|--------|-------|------|--------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | LAND | BLDGS. | TOTAL | LAND | BLDGS. | TOTAL |
| SOFTWOOD Roads | 1.00 | 3000 | 3000 | | | | | | | |
| MIXED WOOD | 38.00 | 311 | 11818 | | | | | | | |
| HARDWOOD | 52.00 | 306 | 15912 | | | | | | | |
| WASTE LAND | 3.00 | 400 | 1200 | | | | | | | |
| BASE | 1.00 | | 150000 | | | | | | | |
| Other | 4.00 | 5000 | 20000 | | | | | | | |
| TOTAL ACREAGE | 99.00 | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | | | | | |
| | | | | | | | | | | |
| TOTAL VALUE LAND | | | 201900 | | | | | | | |
| TOTAL VALUE BUILDINGS | | | 222300 | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | 424200 | | | | | | | |

PARKER APPRAISAL CO.


PARCEL NO.

CARD NO 10F2

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AMOUNT |
|--------------------------------------------|-----|------|------|------|--------|
| R012-003 | 370 | | 511 | 87 | |
| PINKHAM, LAWRENCE H 60 PINKHAM HILL RD. | | | | | |
| | | | | | |
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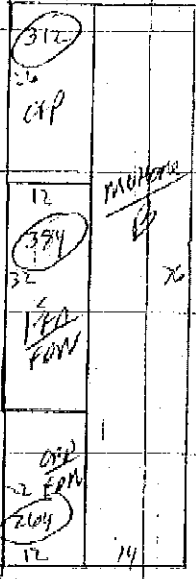
| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------------------------------------------------------------------------|-----------|------|----------------------|-------------------|-----|---|--|---|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS | | | | |
| TILLABLE | | 900 | | | | | | LEVEL | WATER | Day | ✓ | | |
| PASTURE | | | | | | | | HIGH | SEWER | | | | |
| WOODLAND | 42.00 | | 102,000 | | | | | LOW | GAS | | | | |
| WASTE LAND | 4.00 | | 16,000 | | | | | ROLLING | ELECTRICITY | | | | |
| BASE | 1.00 | | 15,000 | | | | | SWAMPY | ALL UTILITIES | | | | |
| TOTAL ACRES | 47.00 | | | | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | MEMORANDUM | | | | | | | | |
| | | | | |  | | | | | | | | |
| | | | | | | | | STREET | TREND OF DISTRICT | | | | |
| | | | | | | | | PAVED | IMPROVING | | | | |
| | | | | | | | | SEMI-IMPROVED | STATIC | | | | ✓ |
| | | | | | | | | DIRT | DECLINING | | | | |
| | | | | | | | | SIDEWALK | BUGHT | | | | |
| | | | | | | | | PROPERTY INFORMATION | | | | | |
| | | | | | | | | LAND COST | | | | | |
| | | | | | | | | BLDG. COST | | | | | |
| | | | | | | | | SALE PRICE | | | | | |
| | | | | | RENT | | | | | | | | |
| | | | | | EXPENSE | | | | | | | | |
| | | | | | NET RENT | | | | | | | | |
| | | | | | LAND | % eq. rd. | | | | | | | |
| | | | | | BLDG. | % eq. rd. | | | | | | | |
| | | | | | TOTAL | | | | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | ASSESSMENT RECORD | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------|--------|--------|--------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | LAND | LAND | LAND | LAND |
| SOFTWOOD | 3.00 | 279 | 837 | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| MIXED WOOD | 11.00 | 311 | 3421 | | TOTAL | TOTAL | TOTAL | TOTAL |
| HARDWOOD | 20.00 | 306 | 6120 | | LAND | LAND | LAND | LAND |
| WASTE LAND | | | | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| BASE | 1.00 | | 15,000 | | TOTAL | TOTAL | TOTAL | TOTAL |
| Other | 12.00 | | 46,000 | | LAND | LAND | LAND | LAND |
| TOTAL ACRES | 47.00 | | | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | TOTAL | TOTAL | TOTAL | TOTAL |
| | | | | | LAND | LAND | LAND | LAND |
| | | | | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| | | | | | TOTAL | TOTAL | TOTAL | TOTAL |
| | | | | | LAND | LAND | LAND | LAND |
| | | | | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| | | | | | TOTAL | TOTAL | TOTAL | TOTAL |
| | | | | | LAND | LAND | LAND | LAND |
| | | | | | BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| | | | | | TOTAL | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.

BUILDING RECORD

| COLOR BUILDING <i>WHITE</i> | | | | | | | | | | BUILDING RECORD | | | | | | | | | | | |
|-----------------------------------------------------------|--|-----------------------|--|-----------------------|----------|----------------------------|--|---------------|--|-------------------------|--|--------|--|---------------------|--------|---------|--|---------------|--|------------|--|
| OCCUPANCY <i>Res</i> | | | | | PLUMBING | | | | | COMMERCIAL COMPUTATIONS | | | | | SKETCH | | | | | | |
| 1 VAC. LOT DWELING | | 2 COMM | | 3 OTHER | | STANDARD | | NO. | | M | | O | | EXTERIOR WALL CODES | | 1 FRAME | | 5 SILCOG | | 9 CONCRETE | |
| BASINENT | | BATHROOM | | TOILET ROOM | | SINK/BATHROOM | | | | | | | | 2 BRICK | | 6 TILE | | 10 EXAM. SILL | | | |
| NONE CRAWL | | 1/4 | | 1/2 | | TUB | | | | | | | | 3 GLASS | | 7 STONE | | | | | |
| FOUNDATION | | WATER CLOSET/URNAL | | | | | | | | | | | | 4 C.B. | | 8 METAL | | | | | |
| HEATING | | NO PLUMBING | | | | | | | | | | | | EXTERIOR WALLS | | | | | | | |
| M | | O | | | | | | | | | | | | PER METER | | | | | | | |
| NO HEAT | | | | | | | | | | | | | | | | | | | | | |
| NO HEAT 2ND ONLY | | | | | | | | | | | | | | | | | | | | | |
| WARM AIR F.G. | | | | | | | | | | | | | | | | | | | | | |
| IPW/STEAM BB RAD | | | | | | | | | | | | | | | | | | | | | |
| FLOOR/WALL SURFACE | | | | | | | | | | | | | | | | | | | | | |
| AR CON. /ELEC. | | | | | | | | | | | | | | | | | | | | | |
| ATTIC | | | | | | | | | | | | | | | | | | | | | |
| 1 NONE UNFIN. | | 1/4 | | 1/2 | | FULL | | | | | | | | | | | | | | | |
| ROOF | | SHINGLES ASP/ASB/WOOD | | STATE/TILE/METAL | | ROCK/T & G | | | | | | | | | | | | | | | |
| EXTERIOR WALLS | | BEVEL/DROP/ALUM/WIN | | SHINGLE ASP/VASE/WOOD | | CR/STUCCO/BUCK VENER/STONE | | MASONRY/TI-11 | | PLATE GLASS - AL/WO | | | | | | | | | | | |
| ROOFS | | CONG/DRT | | FARD WOOD | | SOFT WOOD/SUB | | TILE | | W - W | | JOISTS | | | | | | | | | |
| INTERIOR FINISH | | DRYWALL/PLASTER | | PANELING | | PAPERBOARD | | FINISHES | | | | | | | | | | | | | |
| REMODELING DATA | | KITCHEN | | LIVING | | BATH | | DINING | | BREM COST | | | | | | | | | | | |
| CONDITION: 1 EXCELLENT, 2 GOOD, 3 AVERAGE, 4 FAIR, 5 POOR | | | | | | | | | | | | | | | | | | | | | |



| | | | | | |
|--------------|------------|---------|------|----------|--------------|
| CONTEMPORARY | SMIT LEVEL | RANCH/R | CAPE | COLONIAL | CONVENTIONAL |
|--------------|------------|---------|------|----------|--------------|

| SUMMARY OF BUILDINGS | | | | | | | | | | | |
|----------------------------------|------|-----|--------------|-------|------|-------|---------|-----------|------------------|-------|------------|
| TYPE | LOC. | NO. | CONSTRUCTION | SIZE | DATE | GRADE | ERECTED | CONDITION | REPLACEMENT CODE | DIR. | TRUE VALUE |
| CONCRETE | | 1 | 1990 | 10000 | 1990 | A | 1990 | 10000 | 40 | 75000 | |
| CONCRETE | | 2 | 2001 | 2000 | 2001 | B | 2001 | 20000 | 30 | 75000 | |
| CONCRETE | | 3 | 2001 | 2000 | 2001 | C | 2001 | 12000 | 25 | 9200 | |
| CONCRETE | | 4 | 2001 | 2000 | 2001 | D | 2001 | 10000 | 20 | 5120 | |
| CONCRETE | | 5 | 2001 | 2000 | 2001 | E | 2001 | 5000 | 15 | 1500 | |
| TOTAL CARDS 2 THRU 2 46500 | | | | | | | | | | | |
| TOTAL VALUE ALL BUILDINGS 100000 | | | | | | | | | | | |

DO NOT CONFUSE THE TWO GRADE DENOTES QUANTITY OF CONSTRUCTION, A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z. DEPRECIATION FACTOR RELATES TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

FARCEL NO. *P12-3*


CARD NO. *20FZ*

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

AC # 370

| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AMOUNT |
|--------------------------------------------|-----|------|------|------|--------|
| R012-003 | 370 | | | | |
| PINKHAM, LAWRENCE H 60 PINKHAM HILL RD. | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | BUILDING PERMIT RECORD | | | PROPERTY FACTORS | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------------------------------------------------------------------------|-----------|------|----------------------|-------------------|--|--|--|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS | | | |
| TILABLE | | | | | | | | LEVEL | WATER | | | |
| PASTURE | | | | | | | | HIGH | SEWER | | | |
| WOODLAND | | | | | | | | LOW | GAS | | | |
| WASTE LAND | | | | | | | | ROLLING | ELECTRICITY | | | |
| BASE | | | | | | | | SWAMPY | ALL UTILITIES | | | |
| TOTAL ACRES | | | | | MEMORANDUM | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |  | | | STREET | TREND OF DISTRICT | | | |
| | | | | | | | | PAVED | IMPROVING | | | |
| | | | | | | | | SEMI-PAVED | STATIC | | | |
| | | | | | | | | DIRT | DECLINING | | | |
| | | | | | | | | SIDEWALK | BUGHTED | | | |
| TOTAL VALUE LAND | | | | | | | | PROPERTY INFORMATION | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | LAND COST | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | | | | BLDG. COST | | | | |
| | | | | | | | | SALE PRICE | | | | |
| | | | | | | | | RENT | | | | |
| | | | | | EXPENSE | | | | | | | |
| | | | | | NET RENT | | | | | | | |
| | | | | | LAND | | | ℳ | % equals | | | |
| | | | | | BLDG. | | | ℳ | % equals | | | |
| | | | | | TOTAL | | | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | | ASSESSMENT RECORD | | | | | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|-------------------|-------|-------|------|-------|-------|------|-------|-------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | | LAND | BLDG. | TOTAL | LAND | BLDG. | TOTAL | LAND | BLDG. | TOTAL |
| SOFTWOOD | | | | | | | | | | | | | |
| MIXED WOOD | | | | | | | | | | | | | |
| HARDWOOD | | | | | | | | | | | | | |
| WASTE LAND | | | | | | | | | | | | | |
| BASE | | | | | | | | | | | | | |
| TOTAL ACRES | | | | | | | | | | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE | | | | | | | | | |
| | | | | | | | | | | | | | |
| TOTAL VALUE LAND | | | | | | | | | | | | | |
| TOTAL VALUE BUILDINGS | | | | | | | | | | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | | | | | | | | | | |

PARKER APPRAISAL CO.

COLOR BUILDING *TRU*

BUILDING RECORD

| OCCUPANCY | | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | SKETCH | | | | | | |
|-------------------------------|---|---|---|---|------------------------|---|---|---------------------------------|---|---|----------------------------------------------------------------------------------------------------------------------------|---|-----------|---|---------------|---|----|
| 1 | 2 | 3 | 4 | 5 | NO. | M | O | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| VAC. LOT DWELLING COMM. OTHER | | | | | STANDARD | | | EXTERIOR WALL CODES | | | <div style="text-align: center;"> <p>40 CANOPY 1200</p> <p>30 1800</p> <p>1-1-10</p> <p>1-1-16 1200</p> </div> | | | | | | |
| BASEMENT | | | | | BATHROOM | | | 1 FRAME | | | | | 5 STUCCO | | 9 CONCRETE | | |
| NONE CRAWL 1/2 1/2 FULL | | | | | TOILET ROOM | | | 2 BRICK | | | | | 6 TILE | | 10 ENAM. STL. | | |
| FOUNDATION | | | | | WATER CLOSET/URINAL | | | 3 GLASS | | | | | 7 STONE | | | | |
| P P&S CB CONC | | | | | | | | 4 C B | | | | | 8 METAL | | | | |
| HEATING | | | | | NO PLUMBING | | | EXTERIOR WALLS | | | | | PERIMETER | | L/F L/F | | |
| NO HEAT | | | | | OTHER FEATURES | | | FERIM. AREA RATIO | | | | | | | | | |
| NO HEAT 2ND ONLY | | | | | PART MASONRY WALLS | | | NO. OF UNITS | | | | | | | | | |
| WARM AIR F D | | | | | FIREPLACE (IN GRAD) | | | AVG. UNIT SIZE | | | | | | | | | |
| HYD/STEAM BIL RAD | | | | | BSMT. BR/APT. | | | BASEMENT SIZE | | | | | | | | | |
| ROOF/WALL FURNACE | | | | | BSMT. GAR 1 2 | | | SCHEDULE | | | | | | | | | |
| AR CON ALLEC. | | | | | BUILT-IN RANGE/DW/DISP | | | HT. | | | | | | | | | |
| ATTIC | | | | | MODERN KITCHEN | | | BASEMENT | | | | | | | | | |
| NONE UNFIN. 1/2 1/2 FULL | | | | | EXTERIOR BETTER | | | FIRST | | | | | | | | | |
| | | | | | INTERIOR BETTER | | | SECOND | | | | | | | | | |
| | | | | | | | | THIRD | | | | | | | | | |
| ROOF | | | | | LIVING ACCOMMODATIONS | | | BASE PRICE | | | | | | | | | |
| SHINGLES ASP/ASB/WOOD | | | | | NO. OF UNITS | | | B P A | | | | | | | | | |
| SLATE/TILE/METAL | | | | | BEDROOMS | | | SUB TOTAL | | | | | | | | | |
| ROLL/T & G | | | | | TOTAL ROOMS | | | LIGHTING | | | | | | | | | |
| | | | | | FAMILY ROOMS | | | HTG/AR CON. | | | | | | | | | |
| EXTERIOR WALLS | | | | | STORY F M | | | SPRINKLER | | | | | | | | | |
| BEVEL/DROP/ALUM/VIN | | | | | S.F. | | | PARTITIONS | | | | | | | | | |
| SHINGLE ASP/ASB/WOOD | | | | | BASEMENT | | | INTERIOR FINISH | | | | | | | | | |
| CB/STUCCO/BRCK VENEER/STONE | | | | | HEATING | | | SF/CF PRICE | | | | | | | | | |
| MASONITE/TI-TI | | | | | PLUMBING | | | AREA CUBED | | | | | | | | | |
| PLATE GLASS - AL/WD | | | | | ATTIC | | | SUB TOTAL | | | | | | | | | |
| | | | | | INTERIOR FINISH | | | M & O.F. | | | | | | | | | |
| FLOORS | | | | | ADD. A PORCHES | | | ADDITIONS | | | | | | | | | |
| CONC/DRT | | | | | TOTAL | | | TOTAL BASE | | | | | | | | | |
| HARD WOOD | | | | | TOTAL | | | GRADE FACTOR | | | | | | | | | |
| SOFT WOOD/SUB | | | | | TOTAL | | | REPLACEMENT COST | | | | | | | | | |
| TIE | | | | | TOTAL | | | FUNCTIONAL DEPRECIATION FACTORS | | | | | | | | | |
| W W | | | | | TOTAL | | | SURPLUS CAP | | | | | | | | | |
| JOISTS | | | | | TOTAL | | | ENCR. AREA | | | | | | | | | |
| | | | | | TOTAL | | | CONM. LOCATION | | | | | | | | | |
| | | | | | TOTAL | | | OBSOLESCENCE | | | | | | | | | |
| INTERIOR FINISH | | | | | O.F. | | | OVERBULT | | | | | | | | | |
| DRYWALL/PLASTER | | | | | C & D FACTOR | | | STRUCTURAL | | | | | | | | | |
| PANELING | | | | | | | | SUMMARY OF BUILDINGS | | | | | | | | | |
| FBERBOARD | | | | | | | | TYPE | | | | | | | | | |
| UNFINISHED | | | | | | | | LOC | | | | | | | | | |
| REMODELING DATA | | | | | | | | NO. | | | | | | | | | |
| KITCHEN | | | | | | | | CONSTRUCTION | | | | | | | | | |
| PLUMBING | | | | | | | | SIZE | | | | | | | | | |
| HEAT | | | | | | | | RATE | | | | | | | | | |
| BASEMENT | | | | | | | | GRADE | | | | | | | | | |
| OTHER | | | | | | | | ERECTED | | | | | | | | | |
| | | | | | | | | CONDITION | | | | | | | | | |
| | | | | | | | | REPLACEMENT CODE | | | | | | | | | |
| | | | | | | | | DEPR | | | | | | | | | |
| | | | | | | | | TRUE VALUE | | | | | | | | | |
| | | | | | | | | TOTAL CARDS | | | | | | | | | |
| | | | | | | | | THRU | | | | | | | | | |
| | | | | | | | | TOTAL VALUE ALL BUILDINGS | | | | | 40600 | | | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EX; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP
DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING

PARCEL NO.

CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

RECORD OF OWNERSHIP

DATE BOOK PAGE AMOUNT

R008-004.1 146
RYAN, MARTY J
RYAN, AMY C
51 SCAMMON ROAD

Table with columns: DATE, BOOK, PAGE, AMOUNT. Row 1: 11/02/05, 2680, 24, [blank]

*Not in FL or OS

LAND VALUE COMPUTATIONS AND SUMMARY

BUILDING PERMIT RECORD

PROPERTY FACTORS

Table with columns: CLASSIFICATION, NO. OF ACRES, RATE, TOTAL. Rows include TILLABLE Other, PASTURE, WOODLAND, WASTE LAND, BASE, and summary rows for TOTAL VALUE LAND, BUILDINGS, and combined.

PERMIT NO. EST. COST DATE

TOPOGRAPHY IMPROVEMENTS

Table with columns: PERMIT NO., EST. COST, DATE. All cells are empty.

Table with columns: TOPOGRAPHY, IMPROVEMENTS. Rows include LEVEL, HIGH, LOW, ROLLING, SWAMPY, WATER, SEWER, GAS, ELECTRICITY, ALL UTILITIES.

MEMORANDUM



INSPECTION WITNESSED BY:
X:

Table with columns: STREET, TREND OF DISTRICT, PAVED, SEMI-IMPROVED, DIRT, SIDEWALK, IMPROVING, STATIC, DECLINING, BUGHTED.

PROPERTY INFORMATION

Table with columns: LAND COST, BLDG. COST, SALE PRICE, RENT, EXPENSE, NET RENT, LAND, BLDG., TOTAL. Includes a note: '% equals'.

LAND VALUE COMPUTATIONS AND SUMMARY

ASSESSMENT RECORD

Table with columns: CLASSIFICATION, NO. OF ACRES, RATE, TOTAL. Rows include SOFTWOOD, MIXED WOOD, HARDWOOD, WASTE LAND, BASE, and summary rows for TOTAL VALUE LAND, BUILDINGS, and combined.

Table with columns: LAND, BLDGS., TOTAL. Multiple rows for assessment details.

PARKER APPRAISAL CO.

FARCEL NO.

CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

RECORD OF OWNERSHIP

DATE

BOOK

PAGE

AMOUNT

R012-009.6

656

08/27/95

3026

143

MACEDA, MICHAEL
MACEDA, DAWN
0 RANGELEY ROAD

LAND VALUE COMPUTATIONS AND SUMMARY

BUILDING PERMIT RECORD

PROPERTY FACTORS

| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL |
|------------------------------|--------------|------------|-----------------|
| TILLABLE | | 900 | |
| PASTURE | | | |
| WOODLAND | 9.00 | | 37000 |
| WASTE LAND | 1.00 | | 400 |
| BASE | 1.00 | | 150000 |
| TOTAL ACRES | | | 11.00 |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR |
| | | | FRONT FT. PRICE |
| BASE FAC - 50% | | | 75000 |
| TOTAL VALUE LAND | | | 112400 |
| TOTAL VALUE BUILDINGS | | | |
| TOTAL VALUE LAND & BUILDINGS | | | 112400 |

| PERMIT NO. | EST. COST | DATE |
|--------------------------|-----------|------|
| MEMORANDUM | | |
| Vnc | | |
| INSPECTION WITNESSED BY: | | |
| X: | | |

| TOPOGRAPHY | IMPROVEMENTS |
|----------------------|---------------|
| LEVEL | WATER |
| HIGH | SEWER |
| LOW | GAS |
| ROLLING | ELECTRICITY |
| SWAMPY | ALL UTILITIES |
| PROPERTY INFORMATION | |
| LAND COST | |
| BIDG. COST | |
| SALE PRICE | |
| RENT | |
| EXPENSE | |
| NET RENT | |
| LAND | % equals |
| BIDG. | % equals |
| TOTAL | |

| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL |
|------------------------------|--------------|------------|-----------------|
| SOFTWOOD | | | |
| MIXED WOOD | | | |
| HARDWOOD | | | |
| WASTE LAND | | | |
| BASE | | | |
| TOTAL ACRES | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR |
| | | | FRONT FT. PRICE |
| TOTAL VALUE LAND | | | |
| TOTAL VALUE BUILDINGS | | | |
| TOTAL VALUE LAND & BUILDINGS | | | |

| ASSESSMENT RECORD | | | |
|-------------------|--------|-------|--------|
| LAND | BIDGS. | LAND | BIDGS. |
| 20 | 20 | 20 | 20 |
| LAND | BIDGS. | LAND | BIDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| 20 | 20 | 20 | 20 |
| LAND | BIDGS. | LAND | BIDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| 20 | 20 | 20 | 20 |
| LAND | BIDGS. | LAND | BIDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.

COLOR BUILDING

BUILDING RECORD

| OCCUPANCY | | | | | | | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | | | | | | | | SKETCH | | | | |
|------------------------------|-----|----------|-------|-------|---|---|---|---|----|--------------------------|---|---|---------------------------------|----------|------------|--|--|--|--|--|--|--|--------|--|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | NO. | M | O | EXTERIOR WALL CODES | | | | | | | | | | | | | | |
| VAC. | LOT | DWELLING | COMM. | OTHER | | | | | | | | | 1 FRAME | 5 STUCCO | 9 CONCRETE | | | | | | | | | | | | |
| BASEMENT | | | | | | | | | | BATHROOM | | | EXTERIOR WALLS | | | | | | | | | | | | | | |
| TOILET ROOM | | | | | | | | | | SINK/LAVATORY/SS | | | PERIMETER | | | | | | | | | | | | | | |
| FOUNDATION | | | | | | | | | | WATER CLOSET/URINAL | | | L/F | | | | | | | | | | | | | | |
| HEATING | | | | | | | | | | NO PLUMBING | | | L/F | | | | | | | | | | | | | | |
| OTHER FEATURES | | | | | | | | | | PERIM. AREA RATIO | | | | | | | | | | | | | | | | | |
| NO HEAT | | | | | | | | | | PART MASONRY WALLS | | | NO. OF UNITS | | | | | | | | | | | | | | |
| NO HEAT 2ND ONLY | | | | | | | | | | FIREPLACE (INGRADE) | | | AVG. UNIT SIZE | | | | | | | | | | | | | | |
| WARM AIR F G | | | | | | | | | | BSMT. RR./APT. | | | BASEMENT SIZE | | | | | | | | | | | | | | |
| HW/STEAM BS RAD | | | | | | | | | | BSMT. GAR 1 2 | | | SCHEDULE | | | | | | | | | | | | | | |
| FLOOR/WALL FURNACE | | | | | | | | | | BUILT-IN RANGE/DW/DISP | | | HT. | | | | | | | | | | | | | | |
| AIR CON./ELEC. | | | | | | | | | | MODERN KITCHEN | | | BASEMENT | | | | | | | | | | | | | | |
| ATTIC | | | | | | | | | | EXTERIOR BETTER | | | FIRST | | | | | | | | | | | | | | |
| NONE UNFIN. | | | | | | | | | | INTERIOR BETTER | | | SECOND | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | THIRD | | | | | | | | | | | | | | |
| ROOF | | | | | | | | | | LIVING ACCOMMODATIONS | | | BASE PRICE | | | | | | | | | | | | | | |
| SHINGLES ASP/ASB/WOOD | | | | | | | | | | NO. OF UNITS BEDROOMS | | | B P A | | | | | | | | | | | | | | |
| SLATE/TILE/METAL | | | | | | | | | | TOTAL ROOMS FAMILY ROOMS | | | SUB TOTAL | | | | | | | | | | | | | | |
| ROU/T & G | | | | | | | | | | DWELLING COMPUTATIONS | | | LIGHTING | | | | | | | | | | | | | | |
| EXTERIOR WALLS | | | | | | | | | | -- STORY F M | | | HTG/AIR CON. | | | | | | | | | | | | | | |
| BEVEL/DROP/ALUM/VIN | | | | | | | | | | S.F. | | | SPRINKLER | | | | | | | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | | | | | | | BASEMENT | | | PARTITIONS | | | | | | | | | | | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | | | | | | | | | HEATING | | | INTERIOR FINISH | | | | | | | | | | | | | | |
| MASONITE/TI-TI | | | | | | | | | | PLUMBING | | | SF/CF PRICE | | | | | | | | | | | | | | |
| PLATE GLASS - AL/WD | | | | | | | | | | ATTIC | | | AREA CUBED | | | | | | | | | | | | | | |
| FLOORS | | | | | | | | | | INTERIOR FINISH | | | SUB TOTAL | | | | | | | | | | | | | | |
| | | | | | | | | | | ADD. & PORCHES | | | M & O.F. | | | | | | | | | | | | | | |
| CONC/DIRT | | | | | | | | | | TOTAL | | | ADDITIONS | | | | | | | | | | | | | | |
| HARD WOOD | | | | | | | | | | GRADE | | | TOTAL BASE | | | | | | | | | | | | | | |
| SOFT WOOD/SUB | | | | | | | | | | TOTAL | | | GRADE FACTOR | | | | | | | | | | | | | | |
| TILE | | | | | | | | | | TOTAL | | | REPLACEMENT COST | | | | | | | | | | | | | | |
| W - W | | | | | | | | | | TOTAL | | | FUNCTIONAL DEPRECIATION FACTORS | | | | | | | | | | | | | | |
| JOISTS | | | | | | | | | | TOTAL | | | SURPLUS CAP | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | ENCROACHMENT | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | ECONOMIC | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | BOUGHT AREA | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | COMM. LOCATION | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | OBSCOLESCENCE | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | OVERBUILT | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | STRUCTURAL | | | | | | | | | | | | | | |
| INTERIOR FINISH | | | | | | | | | | O. F. | | | SUMMARY OF BUILDINGS | | | | | | | | | | | | | | |
| | | | | | | | | | | TOTAL | | | TYPE | | | | | | | | | | | | | | |
| DRYWALL/PLASTER | | | | | | | | | | C & D FACTOR | | | LOC. | | | | | | | | | | | | | | |
| PANELING | | | | | | | | | | | | | NO. | | | | | | | | | | | | | | |
| FIBERBOARD | | | | | | | | | | | | | CONSTRUCTION | | | | | | | | | | | | | | |
| UNFINISHED | | | | | | | | | | | | | SIZE | | | | | | | | | | | | | | |
| REMODELING DATA | | | | | | | | | | | | | RATE | | | | | | | | | | | | | | |
| KITCHEN | | | | | | | | | | | | | GRADE | | | | | | | | | | | | | | |
| PLUMBING | | | | | | | | | | | | | ERECTED | | | | | | | | | | | | | | |
| HEAT | | | | | | | | | | | | | CONDITION | | | | | | | | | | | | | | |
| BASEMENT | | | | | | | | | | REPL. COST | | | REPLACEMENT CODE | | | | | | | | | | | | | | |
| OTHER | | | | | | | | | | | | | DEPR. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | TRUE VALUE | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | TOTAL CARDS | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | THRU | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | TOTAL VALUE ALL BUILDINGS | | | | | | | | | | | | | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; EVERY CHEAP DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

PARCEL NO.


CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | DATE | BOOK | PAGE | AMOUNT |
|----------------------------------------------------|----------|------|------|---------|
| R012-014.1A APONIK, VALERIE 31 BOG POND ROAD | 10/03/11 | 9381 | 242 | 200,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| TILLABLE | | 900 | | |
| PASTURE | | | | |
| WOODLAND | 9.00 | | 37000 | |
| WASTE LAND | 1.00 | | 400 | |
| BASE | 1.00 | | 150000 | |
| TOTAL ACREAGE | 11.00 | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | 187400 | |
| TOTAL VALUE BUILDINGS | | | 372000 | |
| TOTAL VALUE LAND & BUILDINGS | | | 559400 | |

| BUILDING PERMIT RECORD | | | PROPERTY FACTORS | |
|-------------------------------------------------------------------------------------|-----------|------|------------------|---------------------------------------------------|
| PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS |
| | | | LEVEL | WATER <input checked="" type="checkbox"/> |
| | | | HIGH | SEWER <input checked="" type="checkbox"/> |
| | | | LOW | GAS <input checked="" type="checkbox"/> |
| | | | ROLLING | ELECTRICITY <input checked="" type="checkbox"/> |
| | | | SWAMPY | ALL UTILITIES <input checked="" type="checkbox"/> |
| MEMORANDUM | | | | |
|  | | | | |
| | | | STREET | TREND OF DISTRICT |
| | | | PAVED | IMPROVING |
| | | | SEMI-IMPROVED | STATIC |
| | | | DIRT | DECLINING |
| | | | SIDEWALK | BLIGHTED |
| PROPERTY INFORMATION | | | | |
| | | | LAND COST | |
| | | | BLDG. COST | |
| | | | SALE PRICE | |
| | | | RENT | |
| | | | EXPENSE | |
| | | | NET RENT | |
| | | | LAND | % equals |
| | | | BLDG. | % equals |
| | | | TOTAL | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| SOFTWOOD | | | | |
| MIXED WOOD | | | | |
| HARDWOOD | | | | |
| WASTE LAND | | | | |
| BASE | | | | |
| TOTAL ACREAGE | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | | |
| TOTAL VALUE BUILDINGS | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | |

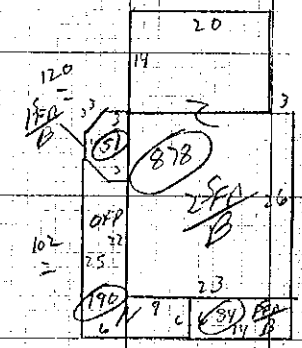
| ASSESSMENT RECORD | | | |
|-------------------|--------|--------|--------|
| LAND | LAND | LAND | LAND |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | LAND | LAND | LAND |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | LAND | LAND | LAND |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.

COLOR BUILDING NATURAL

BUILDING RECORD

| OCCUPANCY | | PLUMBING | | COMMERCIAL COMPUTATIONS | | SKETCH | |
|-----------|----------|----------|-------|--------------------------------|---|--------|---|
| 1 | 2 | 3 | 4 | NO. | M | O | |
| VAC. LOT | DWELLING | COMM. | OTHER | STANDARD | | | |
| 1 | 2 | 3 | 4 | BATHROOM | | | |
| NONE | CRAWL | 1/4 | 1/2 | TOILET ROOM | | | |
| | | | FULL | SINK/LAVATORY/SS | | | |
| P | B&S | CB | COND | WATER CLOSET/URINAL | | | |
| | | | | EXTERIOR WALLS | | | |
| | | | | PERIMETER | | | |
| | | | | NO PLUMBING | | | |
| | | | | OTHER FEATURES | | | |
| | | | | PART MASONRY WALLS | | | |
| | | | | FIREPLACE (INGRADE) <i>///</i> | | | |
| | | | | BSMT. RR/APT. | | | |
| | | | | BSMT. GAR 1 2 | | | |
| | | | | BUILT-IN RANGE/DW/DISP | | | |
| | | | | MODERN KITCHEN | | | |
| | | | | EXTERIOR BETTER | | | |
| | | | | INTERIOR BETTER | | | |
| | | | | <i>Garage on 50</i> | | | |
| | | | | NO HEAT | | | |
| | | | | NO HEAT 2ND ONLY | | | |
| | | | | WARM AIR DG | | | |
| | | | | HW/STEAM BB RAD | | | |
| | | | | FLOOR/WALL FURNACE | | | |
| | | | | AIR CON./ELEC. | | | |
| | | | | ATTIC | | | |
| | | | | NONE UNFIN. 1/4 1/2 FULL | | | |
| | | | | ROOF | | | |
| | | | | SHINGLES ASPH/ASB/WOOD | | | |
| | | | | SLATE/TILE/METAL | | | |
| | | | | ROLL/T & G | | | |
| | | | | EXTERIOR WALLS | | | |
| | | | | BEVEL/DROP/ALUM/VIN | | | |
| | | | | SHINGLE ASPH/ASB/WOOD | | | |
| | | | | CB/STUCCO/BRICK VENEER/STONE | | | |
| | | | | MASONITE/TI-11 | | | |
| | | | | PLATE GLASS - ALWD | | | |
| | | | | ATTIC | | | |
| | | | | INTERIOR FINISH | | | |
| | | | | ADD. & PORCHES | | | |
| | | | | FLOORS | | | |
| | | | | B | 1 | 2 | 3 |
| | | | | A | | | |
| | | | | CONC/DIRT | | | |
| | | | | HARD WOOD | | | |
| | | | | SOFT WOOD/SUB | | | |
| | | | | TILE | | | |
| | | | | W. W | | | |
| | | | | JOISTS | | | |
| | | | | TOTAL | | | |
| | | | | GRADE | | | |
| | | | | TOTAL | | | |
| | | | | O. F. | | | |
| | | | | TOTAL | | | |
| | | | | C & D FACTOR | | | |
| | | | | INTERIOR FINISH | | | |
| | | | | B | 1 | 2 | 3 |
| | | | | A | | | |
| | | | | DRYWALL/PLASTER | | | |
| | | | | PANELING EP | | | |
| | | | | FIBERBOARD | | | |
| | | | | UNFINISHED | | | |
| | | | | REMODELING DATA | | | |
| | | | | KITCHEN | | | |
| | | | | PLUMBING | | | |
| | | | | HEAT | | | |
| | | | | BASEMENT | | | |
| | | | | OTHER | | | |
| | | | | REPL COST | | | |
| | | | | TOTAL | | | |
| | | | | COMMERCIAL BUILDING | | | |
| | | | | USED | | | |
| | | | | DATE | | | |
| | | | | TOTAL CARDS | | | |
| | | | | THRU | | | |
| | | | | TOTAL VALUE ALL BUILDINGS | | | |



CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP
DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

PARCEL NO. CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | | DATE | BOOK | PAGE | AMOUNT |
|---------------------|--|-----------|------|------|--------|
| R013-001.1 | | 6/13/1982 | 708 | 82 | |
| DOUGLASS, GLENN A | | | | | |
| 2158 RANGELEY ROAD | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| TILLABLE | | 900 | | |
| PASTURE | | | | |
| WOODLAND | 50.00 | | 110000 | |
| WASTE LAND | 5.00 | | 25000 | |
| BASE | 1.00 | | 150000 | |
| TOTAL ACREAGE | | 56.00 | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | 285000 | |
| TOTAL VALUE BUILDINGS | | | 254700 | |
| TOTAL VALUE LAND & BUILDINGS | | | 539700 | |

| BUILDING PERMIT RECORD | | | PROPERTY FACTORS | |
|------------------------|-----------|------|------------------|-----------------|
| PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS |
| | | | LEVEL | WATER Drilled ✓ |
| | | | HIGH | SEWER Septic ✓ |
| | | | LOW | GAS |
| | | | ROLLING | ELECTRICITY ✓ |
| | | | SWAMPY | ALL UTILITIES |



MEMORANDUM

INSPECTION WITNESSED BY:

X:

| PROPERTY INFORMATION | | |
|----------------------|-------------------|--|
| STREET | TREND OF DISTRICT | |
| PAYED | IMPROVING | |
| SEMI-IMPROVED | STATIC | |
| DIRT | DECLINING | |
| SIDEWALK | BUGHTED | |
| LAND COST | | |
| BLDG. COST | | |
| SALE PRICE | | |
| RENT | | |
| EXPENSE | | |
| NET RENT | | |
| LAND | @ % equals | |
| BLDG. | @ % equals | |
| TOTAL | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| SOFTWOOD | | | | |
| MIXED WOOD | 48.00 | 311 | 14928 | |
| HARDWOOD | 4.00 | 306 | 1224 | |
| WASTE LAND | | | | |
| BASE | 1.00 | | 150000 | |
| Roads | 3.00 | 3000 | 9000 | |
| TOTAL ACREAGE | | 56.00 | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL VALUE LAND | | | 175200 | |
| TOTAL VALUE BUILDINGS | | | 254700 | |
| TOTAL VALUE LAND & BUILDINGS | | | 429900 | |

| ASSESSMENT RECORD | | | |
|-------------------|--------|--------|--------|
| LAND | BLDGS. | LAND | BLDGS. |
| LAND | BLDGS. | LAND | BLDGS. |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | BLDGS. | LAND | BLDGS. |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| LAND | BLDGS. | LAND | BLDGS. |
| BLDGS. | BLDGS. | BLDGS. | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |

COLOR BUILDING *Blown*

BUILDING RECORD

| OCCUPANCY | | | | PLUMBING | | | COMMERCIAL COMPUTATIONS | | | SKETCH | | | | | |
|------------------------------|----------|-------|-------|------------------------|-----|---|-------------------------|---------------------|----------|----------------------------------|---|---|---|-----|-----|
| 1 | 2 | 3 | 4 | STANDARD | NO. | M | O | EXTERIOR WALL CODES | 1 | 2 | 3 | 4 | 5 | | |
| VAC. LOT | DWELLING | COMM. | OTHER | BATHROOM | | | | 1 FRAME | 5 STUCCO | 9 CONCRETE | | | | | |
| | | | | TOILET ROOM | | | | 2 BRICK | 6 TILE | 10 ENAM. STL. | | | | | |
| | | | | SINK/LAVATORY/SS | | | | 3 GLASS | 7 STONE | | | | | | |
| | | | | WATER CLOSET/URINAL | | | | 4 C.B. | 8 METAL | | | | | | |
| FOUNDATION | | | | OTHER FEATURES | | | PERIM. AREA RATIO | | | | | | | | |
| HEATING | | | | NO PLUMBING | | | PERIMETER | | | | | | | L/F | L/F |
| NO HEAT | | | | PART MASONRY WALLS | | | NO. OF UNITS | | | | | | | | |
| NO HEAT 2ND ONLY | | | | FIREPLACE (INGRADE) | | | AVG. UNIT SIZE | | | | | | | | |
| WARM AIR F G | | | | BSMT. RR/APT. | | | BASEMENT SIZE | | | | | | | | |
| HW/STEAM BRAD | | | | BSMT. GAR 1 2 | | | SCHEDULE | | | | | | | | |
| FLOOR/WALL FURNACE | | | | BUILT-IN RANGE/DW/DISP | | | HT. | | | | | | | | |
| AIR CON./ELEC. | | | | MODERN KITCHEN | | | BASEMENT | | | | | | | | |
| ATTIC | | | | EXTERIOR BETTER | | | FIRST | | | | | | | | |
| NONE UNFIN. | | | | INTERIOR BETTER | | | SECOND | | | | | | | | |
| ROOF | | | | LIVING ACCOMMODATIONS | | | B P A | | | | | | | | |
| SHINGLES ASP/ASB/WOOD | | | | NO. OF UNITS | | | BEDROOMS | | | | | | | | |
| SLATE/TILE/METAL | | | | TOTAL ROOMS | | | FAMILY ROOMS | | | | | | | | |
| ROLL/T & G | | | | DWELLING COMPUTATIONS | | | HTG/AIR CON. | | | | | | | | |
| EXTERIOR WALLS | | | | 20 STORY | | | M | | | | | | | | |
| BEVEL/DROP/ALUM/VIN | | | | 1080 S.F. | | | 285700 | | | | | | | | |
| SHINGLE ASPH/ASB/WOOD | | | | BASEMENT | | | | | | | | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | | | HEATING | | | | | | | | | | | |
| MASONITE/TI-11 | | | | PLUMBING | | | + 6100 | | | | | | | | |
| PLATE GLASS - AL/WD | | | | ATTIC | | | + 7600 | | | | | | | | |
| FLOORS | | | | INTERIOR FINISH | | | | | | | | | | | |
| CONC/DIRT | | | | ADD. & PORCHES | | | + 49500 | | | | | | | | |
| HARD WOOD | | | | TOTAL | | | 347900 | | | | | | | | |
| SOFT WOOD/SUB | | | | GRADE | | | 1-22 | | | | | | | | |
| TILE | | | | TOTAL | | | 424440 | | | | | | | | |
| W-W | | | | O. F. | | | | | | | | | | | |
| JOISTS | | | | TOTAL | | | | | | | | | | | |
| INTERIOR FINISH | | | | O. F. | | | | | | | | | | | |
| DRYWALL/PLASTER | | | | C & D FACTOR | | | | | | | | | | | |
| PANELING | | | | | | | | | | | | | | | |
| FIBERBOARD | | | | | | | | | | | | | | | |
| UNFINISHED | | | | | | | | | | | | | | | |
| REMODELING DATA | | | | | | | | | | | | | | | |
| KITCHEN | | | | | | | | | | | | | | | |
| PLUMBING | | | | | | | | | | | | | | | |
| CEAT | | | | | | | | | | | | | | | |
| BASEMENT | | | | REPL. COST | | | 424440 | | | | | | | | |
| OTHER | | | | | | | | | | | | | | | |
| | | | | LISTED | | | TPG | | | | | | | | |
| | | | | DATE | | | 10-21-24 | | | | | | | | |
| | | | | | | | | | | TOTAL VALUE ALL BUILDINGS 254660 | | | | | |

CONDITION: 1-EXCELLENT, 2-GOOD, 3-AVERAGE, 4-FAIR, 5-POOR
 DO NOT CONFUSE THE TWO
 GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; EVERY CHEAP DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

PARCEL NO.

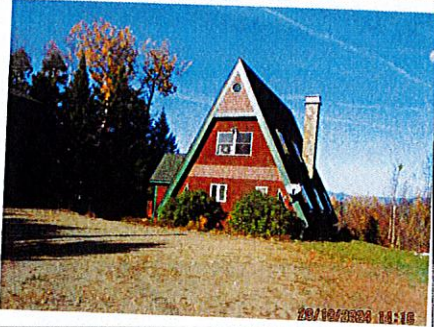
CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP | DATE | BOOK | PAGE | AMOUNT |
|-------------------------------------------------|----------|------|--------------|---------|
| R013-010.1 649 | 08/17/06 | 2797 | 209 | 200,000 |
| E & H SANTA FE REVOCABLE TRUST 12 SMALL ROAD | | | 4 213 ZMR | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| TILLABLE | | 900 | | |
| PASTURE | | | | |
| WOODLAND | 1.25 | | 6250 | |
| WASTE LAND | | | | |
| BASE | 1.00 | | 150000 | |
| TOTAL ACREAGE | | 2.25 | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| TOTAL VALUE LAND | | | 156200 | |
| TOTAL VALUE BUILDINGS | | | 250000 | |
| TOTAL VALUE LAND & BUILDINGS | | | 406200 | |

| BUILDING PERMIT RECORD | | | PROPERTY FACTORS | |
|-------------------------------------------------------------------------------------|-----------|------|------------------|-------------------|
| PERMIT NO. | EST. COST | DATE | TOPOGRAPHY | IMPROVEMENTS |
| | | | LEVEL | WATER Dug ✓ |
| | | | HIGH | SEWER Septic ✓ |
| | | | LOW | GAS |
| | | | ROLLING | ELECTRICITY ✓ |
| | | | SWAMPY | ALL UTILITIES |
| MEMORANDUM | | | | |
|  | | | | |
| | | | STREET | TREND OF DISTRICT |
| | | | PAVED | IMPROVING |
| | | | SEMI-IMPROVED | STATIC ✓ |
| | | | DIRT | DECLINING |
| | | | SIDEWALK | BLIGHTED |
| PROPERTY INFORMATION | | | | |
| LAND COST | | | | |
| BLDG. COST | | | | |
| SALE PRICE | | | | |
| RENT | | | | |
| EXPENSE | | | | |
| NET RENT | | | | |
| | LAND | @ | % equals | |
| | BLDG. | @ | % equals | |
| | TOTAL | | | |

| LAND VALUE COMPUTATIONS AND SUMMARY | | | | |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION | NO. OF ACRES | RATE | TOTAL | |
| SOFTWOOD | | | | |
| MIXED WOOD | | | | |
| HARDWOOD | | | | |
| WASTE LAND | | | | |
| BASE | | | | |
| TOTAL ACREAGE | | | | |
| FRONTAGE | DEPTH | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
| | | | | |
| TOTAL VALUE LAND | | | | |
| TOTAL VALUE BUILDINGS | | | | |
| TOTAL VALUE LAND & BUILDINGS | | | | |

| ASSESSMENT RECORD | | | |
|-------------------|--------|-------|--------|
| LAND | BLDGS. | LAND | BLDGS. |
| ⊗ | ⊗ | ⊗ | ⊗ |
| LAND | BLDGS. | LAND | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| ⊗ | ⊗ | ⊗ | ⊗ |
| LAND | BLDGS. | LAND | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |
| ⊗ | ⊗ | ⊗ | ⊗ |
| LAND | BLDGS. | LAND | BLDGS. |
| TOTAL | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.

COLOR BUILDING *Brown*

BUILDING RECORD

| | | | | | | | | |
|------------------------------|------------|-------------------------------|---------|---------------------------------|----------------------------------------|-----------------------------|--|--|
| OCCUPANCY <i>A-Frame</i> | | PLUMBING | | COMMERCIAL COMPUTATIONS | | SKETCH | | |
| 1 VAC. LOT | 2 DWELLING | 3 COMM. | 4 OTHER | NO. <input type="checkbox"/> | M. <input checked="" type="checkbox"/> | O. <input type="checkbox"/> | | |
| STANDARD | | BATHROOM | | EXTERIOR WALL CODES | | | | |
| BASEMENT | | TOILET ROOM | | 1 FRAME | | 5 STUCCO | | |
| NONE CRAWL | | SINK/LAVATORY/SS | | 2 BRICK | | 6 TILE | | |
| FOUNDATION <i>FDV</i> | | WATER CLOSET/URINAL | | 3 GLASS | | 7 STONE | | |
| P B&S | | | | 4 C B | | 8 METAL | | |
| HEATING | | NO PLUMBING | | EXTERIOR WALLS | | | | |
| NO HEAT <i>Monitor</i> | | OTHER FEATURES | | PERIMETER | | L/F | | |
| NO HEAT 2ND ONLY | | PART MASONRY WALLS | | L/F | | L/F | | |
| WARM AIR F G | | FIREPLACE (INGRADE) <i>ND</i> | | PERM. AREA RATIO | | | | |
| HW/STEAM BB RAD | | BSMT. RR/API. | | NO. OF UNITS | | | | |
| FLOOR/WALL FURNACE | | BSMT. GAR 1 2 | | AVG. UNIT SIZE | | | | |
| AIR COND./ELEC. <i>Heat</i> | | BUILT-IN RANGE/DW/DISP | | BASEMENT SIZE | | | | |
| ATTIC | | MODERN KITCHEN | | SCHEDULE | | | | |
| NONE UNFIN. 1/4 1/2 FULL | | EXTERIOR BETTER | | HT. | | | | |
| | | INTERIOR BETTER | | BASEMENT | | | | |
| | | | | FIRST | | | | |
| | | | | SECOND | | | | |
| | | | | THIRD | | | | |
| | | | | BASE PRICE | | | | |
| ROOF | | LIVING ACCOMMODATIONS | | B P A | | | | |
| SHINGLES ASPH/ASB/WOOD | | NO. OF UNITS 1 | | SUB TOTAL | | | | |
| SLATE/TILE/METAL | | BEDROOMS 2 | | LIGHTING | | | | |
| ROLL/T & G | | TOTAL ROOMS 5 | | FAMILY ROOMS | | | | |
| | | DWELLING COMPUTATIONS | | HTG/AIR CON. | | | | |
| | | 93% | | SPRINKLER | | | | |
| EXTERIOR WALLS | | 1.5 STORY <i>D</i> | | PARTITIONS | | | | |
| BEVEL/DROP/ALUM/VIN | | 564 S.F. <i>M</i> | | INTERIOR FINISH | | | | |
| SHINGLE ASPH/ASB/WOOD | | BASEMENT - 1400 | | SF/CF PRICE | | | | |
| CB/STUCCO/BRICK VENEER/STONE | | HEATING - 2600 | | AREA CUBED | | | | |
| MASONITE/TI-11 | | PLUMBING + 6000 | | SUB TOTAL | | | | |
| PLATE GLASS - AL/WD | | ATTIC | | M & O.F. | | | | |
| | | INTERIOR FINISH | | ADDITIONS | | | | |
| FLOORS | | ADD. & PORCHES + 10700 | | TOTAL BASE | | | | |
| CONC./DIRT | | | | GRADE FACTOR | | | | |
| HARD WOOD | | | | REPLACEMENT COST | | | | |
| SOFT WOOD/SUB | | | | FUNCTIONAL DEPRECIATION FACTORS | | | | |
| TILE | | | | SURPLUS CAP | | | | |
| W - W | | | | ENCROACHMENT | | | | |
| JOISTS | | | | BUYTGED AREA | | | | |
| | | TOTAL 212550 | | COMM. LOCATION | | | | |
| | | GRADE 110 | | OBSCOLESCENCE | | | | |
| | | TOTAL 233810 | | OVERBUILT | | | | |
| INTERIOR FINISH | | O. F. | | STRUCTURAL | | | | |
| B 1 2 3 A | | TOTAL | | SUMMARY OF BUILDINGS | | | | |
| DRYWALL/PLASTER | | C & D FACTOR | | TYPE | | | | |
| PANELING <i>R</i> | | | | LOC. | | | | |
| FIBERBOARD | | | | NO. | | | | |
| UNFINISHED | | | | CONSTRUCTION | | | | |
| | | | | SIZE | | | | |
| | | | | RATE | | | | |
| | | | | GRADE | | | | |
| | | | | ERECTED | | | | |
| | | | | CONDITION | | | | |
| | | | | REPLACEMENT CODE | | | | |
| | | | | DEPR. | | | | |
| | | | | TRUE VALUE | | | | |
| REMODELING DATA | | | | DWELLING | | | | |
| KITCHEN | | | | GARAGE (S/HP) | | | | |
| PLUMBING | | | | BARN ATT F/HC | | | | |
| HEAT | | | | SHED | | | | |
| BASEMENT | | | | | | | | |
| OTHER | | | | | | | | |
| REPL. COST 233810 | | | | COMMERCIAL BUILDING | | | | |
| | | | | LISTED | | | | |
| | | | | DATE | | | | |
| | | | | TOTAL CARDS | | THRU | | |
| | | | | TOTAL VALUE ALL BUILDINGS | | 249980 | | |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR

DO NOT CONFUSE THE TWO

GRADE DENOTES QUALITY OF CONSTRUCTION: A-EX.; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP
DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

1905 Rangeley Rd – SUBJECT PROPERTY





2010 Rangeley Rd

R012-012.1



et View
ore dates



1962 Rangeley Rd

R012-012





1924 Rangeley Rd

R012-009A

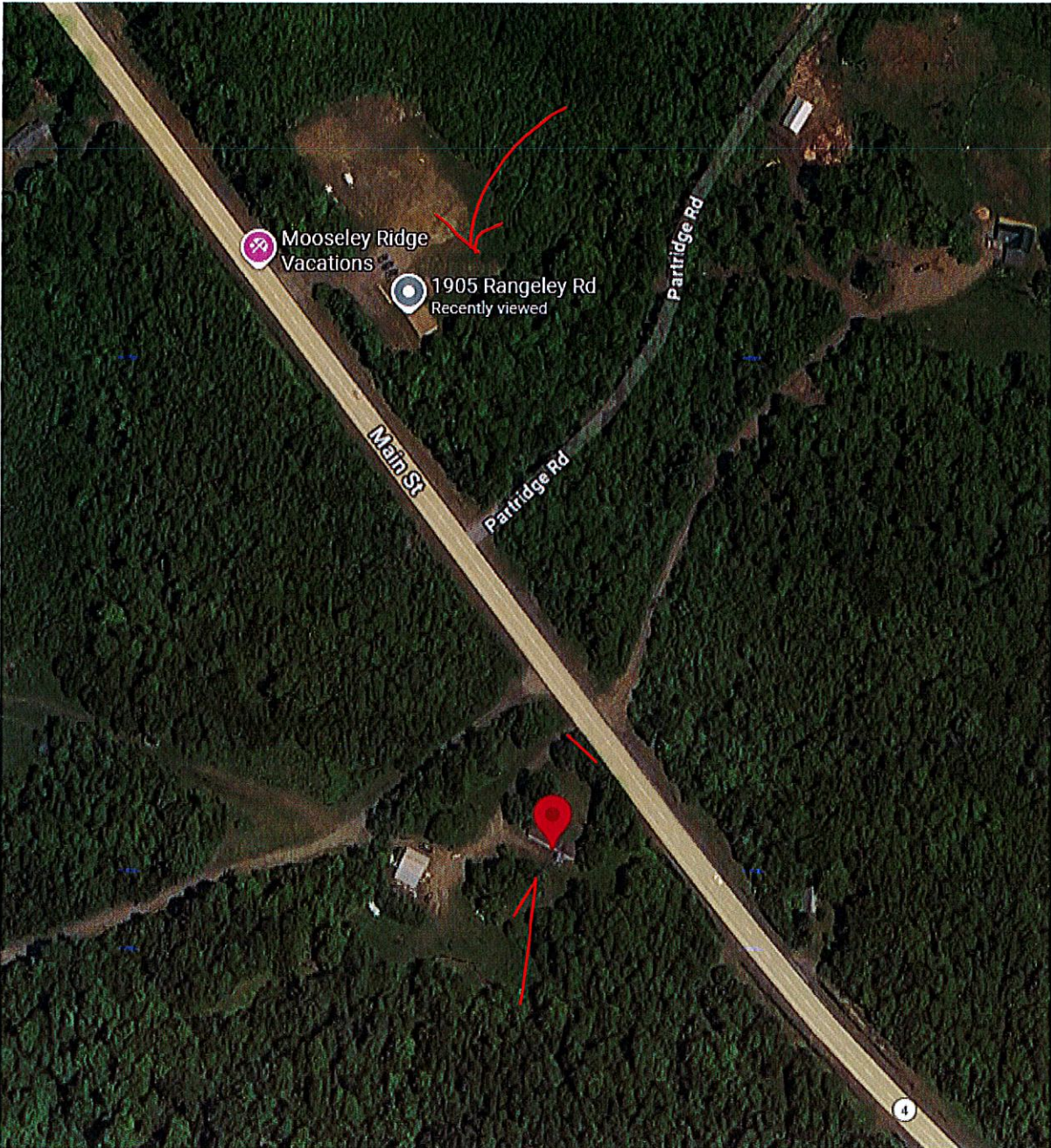






1884 Rangeley Rd

R012-009.4







1840 Rangeley Road

R012-009.3

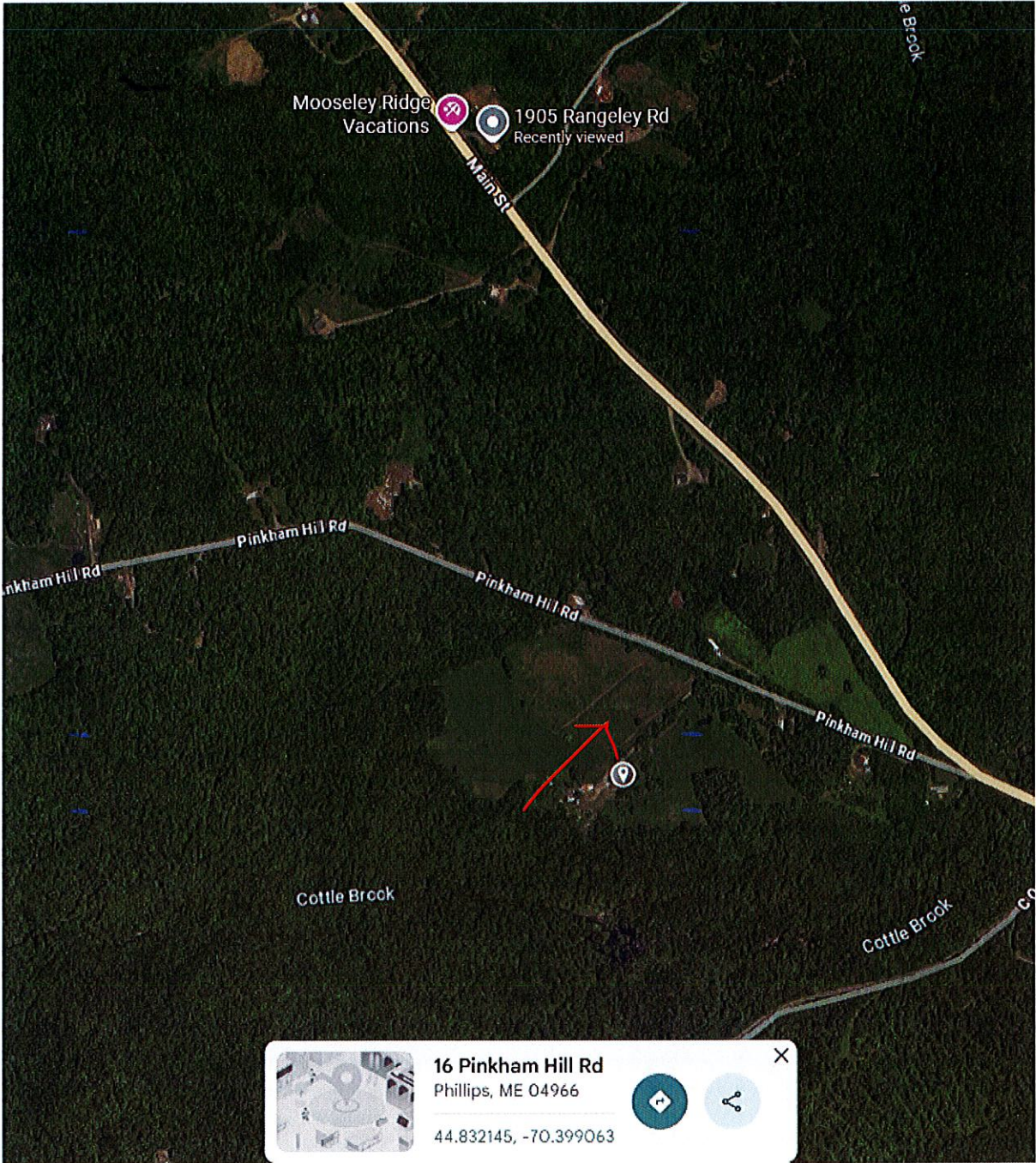


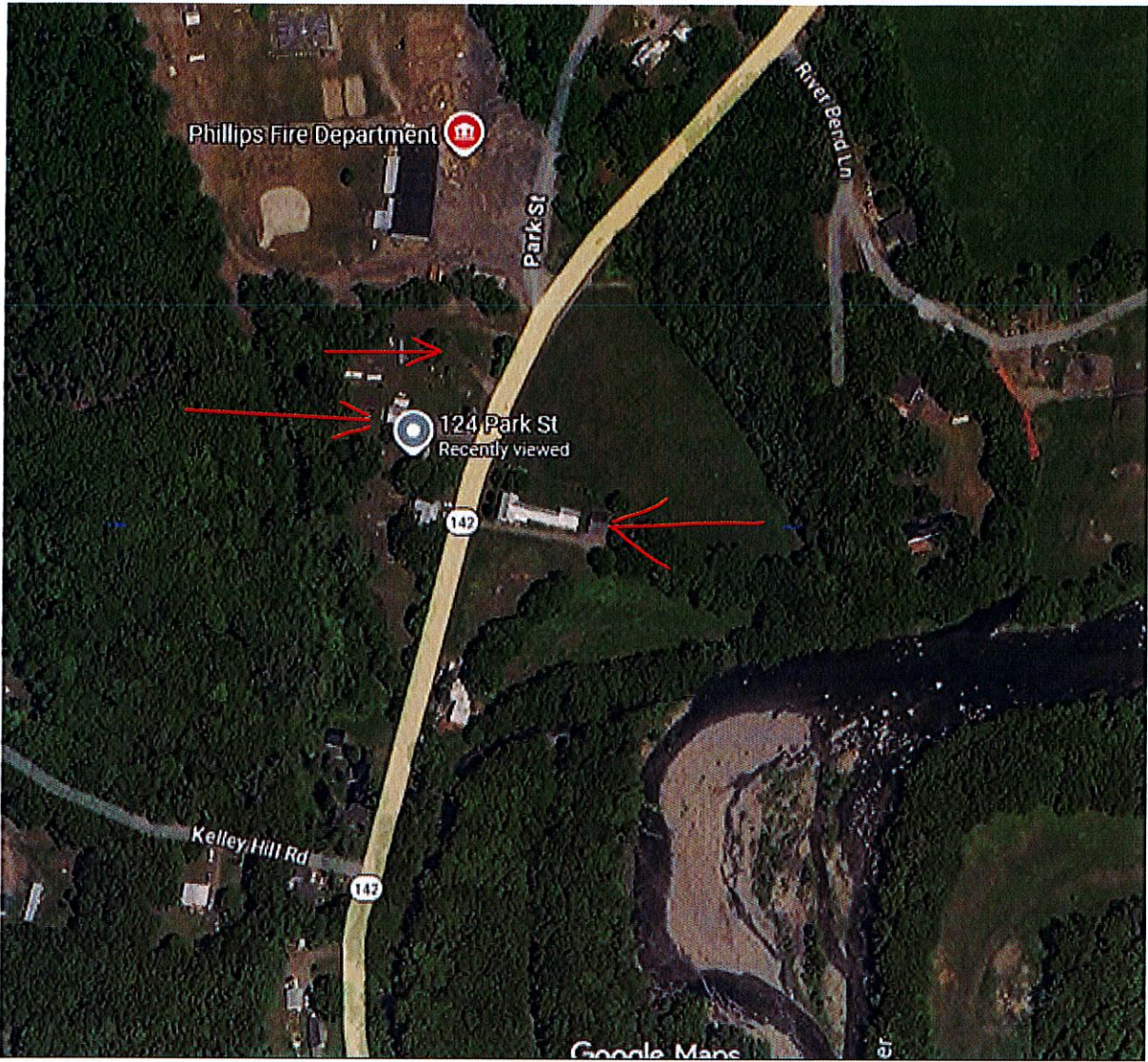




16 Pinkham Hill Rd

R011-024





124 Park St – Road View

U007-001



128 Park St – Vacant Land



117 Park St



View from both 117 & 124 & 128 Park St



FROM MAINE REVENUE SERVICES - *The Assessor's Practice*

I. **Standard of Review – Municipal Assessment Must Stand Unless Manifestly Wrong**

When a taxpayer appeals from a Town's denial of an abatement, the Commissioners begin their review of the assessment with the presumption that the assessor's valuation of the property is valid. Id. P7, 763 A.2d at 117. To overcome that presumption, the taxpayer seeking an abatement from the Commissioners has the initial burden of presenting "credible, affirmative evidence" to meet his or her burden of persuading the [Commissioners] that the assessor's valuation was 'manifestly wrong.'" Id. P8, 763 A.2d at 117 (citations omitted). If, but only if, the taxpayer meets that burden, the Commissioners must engage in "an independent determination of fair market value ... based on a consideration of all relevant evidence of just value." *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, P5, 704 A.2d 407, 408. ¹

“The Assessors valuation is entitled to a presumption of validity, and the taxpayer has the burden to prove the assessed valuation is manifestly wrong.: *Stuben v. Lipski*, 602 A.2d 1171

Impeachment of the assessment is not enough to show it was manifestly wrong; the petitioner also must affirmatively demonstrate, by credible evidence, the just value of the property; without such the Board has no basis to compare local assessment and petitioner's version of just value ²

Waterville Homes, 655 A.2d at 366-67

Glenridge Development Co., 662 A.2d at 931-32

Wesson, 667 A.2d at 599

Adams, 1999 ME 49, ¶ 22, 727 A.2d at 351

Harwood, 2000 ME 213, ¶ 9, 763 A.2d at 118

Yusem, 2001 ME 61, ¶¶ 8, 13-15, 769 A.2d at 870, 871-72

Northeast Empire Ltd. Partnership #2, 2003 ME 28, ¶ 8,
818 A.2d at 1024

Town of Bristol Taxpayers' Ass'n, 2008 ME 159, ¶ 3 n.1,
957 A.2d at 978 n.1

¹ MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.
https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf

² Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

Only similarly situated properties must receive approximately equivalent tax treatment²

Town of Bristol Taxpayers' Ass'n, 2008 ME 159, ¶ 11 & n.6,
957 A.2d at 979 & n.6

Roque Island Gardner, 2017 ME 152, ¶ 15, 167 A.3d at 568

To meet the initial burden of showing that the assessment was manifestly wrong, the taxpayer must demonstrate that

(1) the judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued and an injustice resulted;

(2) there was unjust discrimination; or

(3) the assessment was fraudulent, dishonest, or illegal

Muirgen Props., Inc. v. Town of Boothbay, 663 A.2d 55, 58 (Me. 1995).

II. **Just Value**

Title 36, §701-A. Just value defined

In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation the effect upon value of any enforceable restrictions to which the use of the land may be subjected including the effect on value of designation of land as significant wildlife habitat under [Title 38, section 480-BB](#), current use, physical depreciation, sales in the secondary market, functional obsolescence and economic obsolescence. Restrictions include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is determined to arise from and is attributable to legally permissible use or uses only. [PL 2007, c. 389, §1 (AMD).]

For the purpose of establishing the valuation of improved real property, the property must be valued based on its highest and best use as of April 1st of each year, taking all

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² Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.*
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of the following 3 approaches to value into consideration: cost, income and sales comparison. In establishing the valuation of improved real property, assessors shall consider age, condition, use, type of construction, location, design, physical features and economic characteristics. [PL 2023, c. 441, Pt. B, §4 (AMD); PL 2023, c. 441, Pt. B, §7 (AFF).]

In determining just value, consistent with the Constitution of Maine, Article IX, Section 8, a property subject to restrictions, contractual or otherwise, that restricts the permitted use of a property may not be considered comparable to property not so restricted. [PL 2021, c. 663, §2 (NEW).]

While just value is the equivalent of market value, an actual sale "...shows what is paid, not what is the exact value. A sale may represent sentimental value or value as an investment, possible future sale, or it may represent use, location, or any one or more of many things." Shawmut Inn v. Town of Kennebunkport. 428 A.2d 384, 394 (ME. 1981)

Assessors are to be granted considerable leeway in choosing the method of assessment, and stability in municipal income is a factor which must be considered. See Shawmut Inn v. Town of Kennebunkport, 428 A.2d at 390. A municipality is not required to adjust its manner of assessment with regard to each individual sale within its boundaries but shall recognize true value over a period of time regarded as measurably stable. Id. At 390. Moser v. Town of Phippsburg, 553 A.2d 1249, 1250 (ME. 1989)

Taxpayer must demonstrate "...something which in effect amounts to an intentional violation of essential principal of uniformity." Shawmut Inn v. Town of Kennebunkport 428 A.2d at 394.

III. Equal Treatment of Taxpayers is Paramount

All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof.
[Emphasis added] Art. IX, § 8¹

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² Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.*
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A fundamental requirement is that the owner bear the burden of taxation equally with that of similarly situated taxpayers. In determining a balance between assessment of just value and equality in sharing taxpayer burden, equality is to prevail. The court recognizes the constitutional requirement as reasonable attainment of rough equality in tax treatment of similarly situated property owners.

The prohibition against unjust discrimination derives from the Maine Constitution, which provides that "[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof," Me. Const. art. IX, § 8, and the federal Equal Protection Clause, U.S. Const. amend. XIV, § 1. "To achieve an equitable distribution of the overall tax burden, assessors must apply a relatively uniform rate to all comparable properties in the district." Petrin, 2016 ME 136, ¶ 15, 147 A.3d 842 (alteration omitted) (quotation marks omitted). Unjust discrimination occurs where "similarly situated properties" are taxed unequally and is typically demonstrated through evidence of a practice that amounts to intentional "underassessment or overassessment of one set" of like properties. Delogu v. City of Portland, 2004 ME 18, ¶ 12, 843 A.2d 33; see Ram's Head, 2003 ME 131, ¶ 11, 834 A.2d 916.

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Chapter 8 – Statutory Requirements and Case Decisions

² Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.
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