



Cumberland County Regional Assessing
25 Pearl Street, Portland, ME 04101
207-699-2475 • cumberlandcounty.org
Rob Sutherland, Director

Maine
Cumberland County

September 24, 2024

SMITH, DAVID TRUST & SMITH, RODNEY TRUST
MITH, DAVID C & SMITH, RODNEY A TTEES
8 CABOT CIR
WESTBOROUGH, MA 01581

2024-2025 NOTICE OF ACTION ON REAL PROPERTY ABATEMENT
Location: 168 RING LANDING RD

To whom it may concern,

The Assessor has granted an abatement of taxes on the above-described property.

REASON: LAND DATA ADJUSTMENT

Where an abatement has been granted, the change in value is shown below:

Original Valuation	\$994,800
New Valuation	\$953,300

The abatement has resulted in a total reduction of \$41,500 of assessed value or taxes of \$405.46.

A REVISED TAX BILL MAY NOT BE ISSUED

If you are dissatisfied with the decision of the Assessor, you may file an appeal to the Board of Assessment Review within 60 days after receiving this notice. The appeal Applications are available at the Assessor's office, on the town's web site under the Assessing Dept. page or it can be forwarded to you electronically upon your request.

The Tax Collector has been notified. I would recommend contacting the Tax Collector with any questions you may have at 207-627-4515.

Sincerely,

Rob Sutherland, CMA
Gorham Town Assessor

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description		
Style:	36	Camp					
Model	01	Residential					
Grade:	04	Average +10					
Stories:	2						
Occupancy	1						
Exterior Wall 1	25	Vinyl Siding					
Exterior Wall 2							
Roof Structure:	03	Gable/Hip					
Roof Cover	03	Asph/F Glis/Cmp					
Interior Wall 1	05	Drywall/Sheet					
Interior Wall 2							
Interior Flr 1	02	Minimum/Plywd					
Interior Flr 2							
Heat Fuel	01	None/Coal/Wood					
Heat Type:	01	None					
AC Type:	01	None					
Total Bedrooms	04	4 Bedrooms					
Total Bthrms:	2						
Total Half Baths	0						
Total Xtra Fixtrs							
Total Rooms:	6						
Bath Style:	01	Old Style					
Kitchen Style:	01	Old Style					
MHP							
BSM Gar							
FBM Area							
Building Value New		106,835					
Year Built		1927					
Effective Year Built		1984					
Depreciation Code		A					
Remodel Rating							
Year Remodeled							
Depreciation %		40					
Functional Obsol							
External Obsol							
Trend Factor		1					
Condition							
Condition %							
Percent Good		60					
BCND D		64.400					



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)											
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
WDK	WOOD DECK	L	144	35.00	2013			50		0.00	2,500
BUILDING SUB-AREA SUMMARY SECTION											
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value					
BAS	First Floor	903	903	903	47.61	42,990					
CRL	Crawl Space	0	696	0	0.00	0					
FEP	Porch, Enclosed, Framed	0	184	138	35.71	6,570					
FUS	Upper Story, Finished	903	903	903	47.61	42,990					
WDK	Deck, Wood	0	460	69	7.14	3,285					
Ttl Gross Liv / Lease Area		1,806	3,146	2,013		95,835					