

David P. Silk, Esq.  
[dsilk@curtisthaxter.com](mailto:dsilk@curtisthaxter.com)

August 6, 2024

Robert Sutherland, CMA  
Assessor, Town of Casco  
Cumberland County Regional Assessing  
25 Pearl Street  
Portland, ME 04101

RE: David Smith and Rodney Smith,  
PID # 444; Prop Loc: 168 Ring Landing Road; Map and Lot: 0019 /0055 /2

Dear Mr. Sutherland,

I represent David Smith and Rodney Smith, co-owners of the above referenced property in Casco. I have your letters of May 31, 2024, and July 18, 2024, inviting the taxpayer to contact your office with questions. The Smiths have several questions.

On April 29, 2024, the revaluation firm met David Smith at the property to view the site and inside. Nothing has changed at the site since the last revaluation conducted about 10 years ago. On this visit he was asked to sign the data card to acknowledge that he was there but was not given a copy of the data card. Why a copy was not provided is not clear.

The 2023 assessment had:

Building \$60,700  
Land \$350,600  
Total \$411,300

The data card, that was established as part of the 2013 revaluation and carried forward through last year, had several adjustments to the land value that reflected site access limitations and the fact that a ROW crosses the yard. When in early June 2024 my clients received notice of the new assessment, they saw that those adjustments had changed even though nothing has changed at the site. My clients ask why several of the factors (such as Size Adjustment, Condition Factor, etc.) changed.

Both the 2013 and current valuations were completed by Vision Government Services. The following comparison shows the changes:

14 May 2014 Land Line  
Valuation

B #	Use Code	Use Description	Units	Unit Price	I Factor	S.A.	Acres Disc	C Factor	ST Idx	Adj	Notes - Adj	\$ Adj Fact	Adj Unit Price	Land Value
1	1012	SFR LF MDL-01	43,560 SF	\$ 0.64	2.00	\$	1.00	0.91	SH	6.30	ROW/EXCESS WF/ACCESS	1.00	\$ 7.66	\$ 333,704.45
1	1012	SFR LF MDL-01	0.6 AC	\$ 2,000.00	2.00	\$	1.00	1.00	SH	6.30		1.00	\$ 25,200.00	\$ 16,884.00

25 June 2024 Land Line Valuation

Total Land Value

\$ 350,588.45

B #	Use Code	Use Description	Land Units	Unit Price	Size Adj	Site Index	Cond	Nbhd	Nbhd Adj	Notes - Adj	Location Adjustment	Adj Unit P	Land Value
1	1012	SFR LF MDL-01	43,560 SF	\$ 1.09	3.00	\$	1.00	SH	6.30			\$ 20.60	\$ 897,379.56
1	1012	SFR LF MDL-01	0.6 AC	\$ 2,767.17	3.00	\$	0.91	SH	6.30	ACCESS		\$ 45,927.00	\$ 30,771.09

Total Land Value \$ 928,157.65

Notes: 1) Given that the titles of Land Line Valuation factors have changed since the 2014 valuation, the following equivalences have been made given their exact same position in the table:

- a. Land Units is equivalent to Units
- b. Size Adj is equivalent to I Factor
- c. Site Index is equivalent to S.A.
- d. Cond is equivalent to C Factor
- e. Nbhd is equivalent to ST Idx
- f. Nbhd Adj is equivalent to Adj
- g. Location Adjustment is equivalent to \$ Adj Fact

2) Text in BLUE denotes change from previous Land Line Valuation

While generally speaking we understand that Town wide land values have increased, the site conditions at the subject parcel have not changed. I write to ask that your office explain the basis for the changes in I Factor/Size Adj; C factor/Cond.

Specific items that impact site condition include:

- A. Condition of Ring Landing Road – Ring Landing Road provides the **sole access** to the property and to 162/164 Ring Landing Road (Map ID 0019/55-1). My clients have no rights of way on other nearby roads to access the property. Over half of Ring Landing Road is unimproved with approximately one-half mile usable only seasonally. The unimproved portion of the road is maintained solely by the 168 and 162/164 properties and is not plowed by the Town in the winter. It costs about \$2,000+/year to maintain the road in barely passable condition as the road frequently washes out during rainstorms. In fact, the Town has instructed its emergency vehicles NOT to use the road. Attached is a spreadsheet comparing Ring Landing Road to nearby Sebago Haven Road (a year round Association road which is plowed by the Town), a

picture of the sign instructing emergency vehicles not to use the road, and pictures of the poor condition of the road.

- B. Additionally, the subject property (Map ID 0019/55-2) has no direct access to the road. Its access is via a right of way across the 55-1 property – running approximately 10 feet from the house on the lot.
- C. Because access to the property is limited to seasonal use, the house is not winterized. The water lines from the well run above ground. Lines from the septic tank to the leach field also run above ground.
- D. The house is located within the Shoreland Zone with extremely limited options for expansion. Additionally, the back of the house sits on ledge (with a spring which runs under the house and runs frequently). There are also telephone poles and power lines running across the property which limits option for expansion or construction of added structures behind the existing house.

All of this information was reflected in the 2013 revaluation. It appears to have been ignored in the 2024 revaluation. When my client met with Vision on June 25, the representative was unable to answer any questions regarding the change to the assessment and the specific factors.

I look forward to a response.

Sincerely,



David P. Silk, Esq.

DPS/  
Enclosures      Spreadsheet Comparison  
                     Photos of the road  
                     Photo of road sign

cc (via email):      Mr. David Smith (w/encl.)  
                         Mr. Rodney Smith (w/encl.)



## 168 Ring Landing Road Access Easement







EMERGENCY  
VEHICLES  
USE  
BRUINS WAY



SUPPLEMENTAL DATA  
TG/FDOS  
ST MAP ID N4-M5

SIEBEN, BRENDA & PERKINS, KARE  
91 WASHINGTON ST

STONEHAME ME 02180

TA1  
CALIBAC N  
TG 1ST C

Assoc. Pict:

GIS ID 0018-0055-1

SALE DATE 12-22-2022 U U SALE PRICE VC

Year Code

Year Code

Year Code

Year Code

RECORD OF OWNERSHIP  
THOMAS F & CHARLEEN A  
JOHN T & ELVA E &  
TOM & JOHN

39928 0243  
4675 0026  
4675 0026

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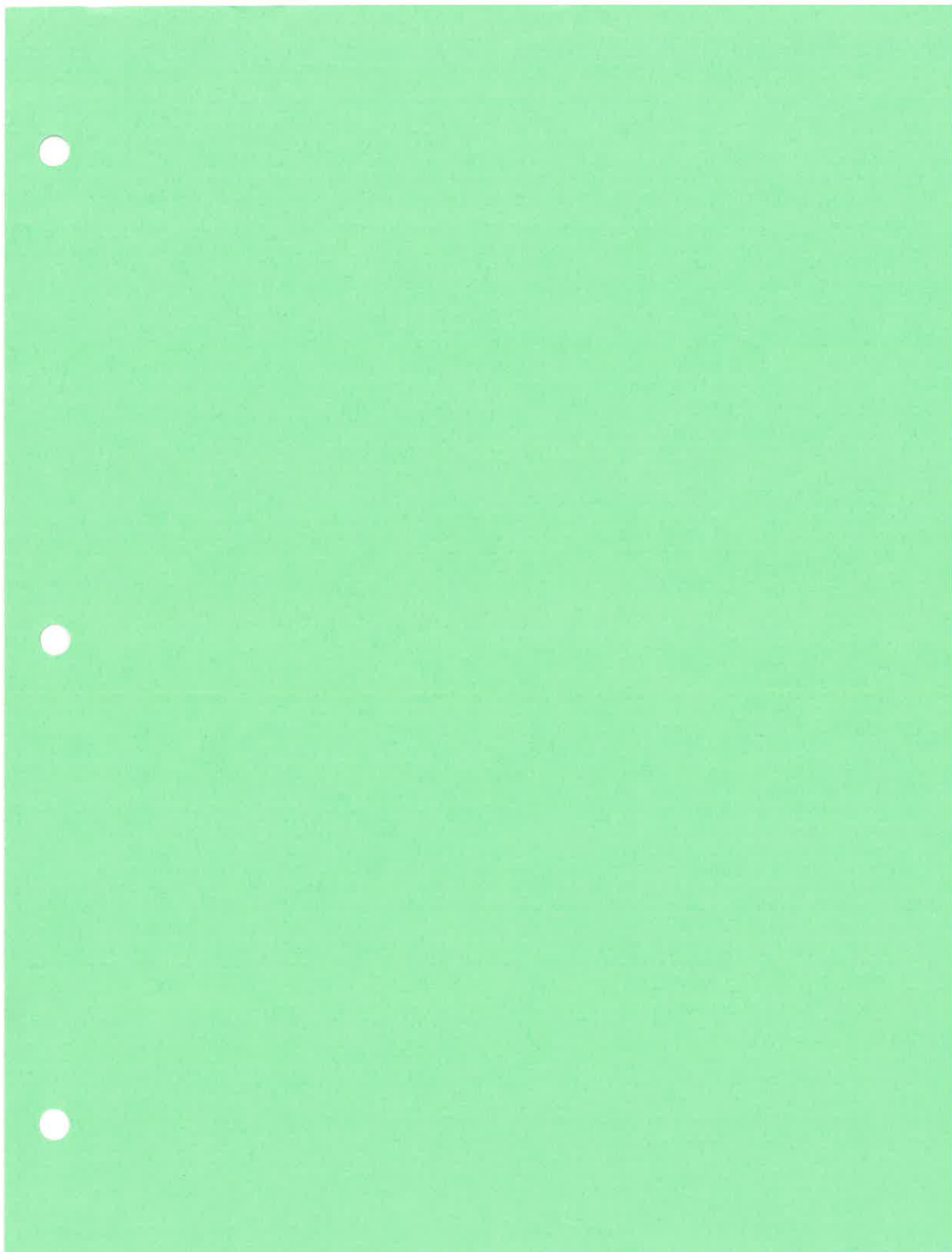
Year Code

Year Code











**Cumberland County Regional Assessing**  
25 Pearl Street, Portland, ME 04101  
207-699-2475 • [cumberlandcounty.org](http://cumberlandcounty.org)  
**Robert Sutherland, Director**

*Maine*  
**Cumberland County**

August 22, 2024

David P. Silk, Esq.  
One Canal Plaza, Suite 1000  
Portland, ME 04112-7320

Dear Mr. Silk,

Thank you for reaching out to my office. It is my hope that I can answer the questions of David and Rodney Smith to their satisfaction.

The Influence Factor is one to two location factors used in the Computer Assisted Mass Appraisal (CAMA) system to capture land value. The magnitude of this factor is set through the assignment of the S.A. or Site Index. Unfortunately, the new property card mislabels the Influence Factor as a "Size Adjustment". We have been working with our software vendor to correct this issue. That said, the Influence Factor and Neighborhood Adjustment Factor have been recalibrated to capture land valuations for April 1, 2024. The scale of these factors have changed throughout town to reflect shifts in land valuation since 2013.

As stated in my prior letter, the change in land condition factor is part of a wider review of the magnitude and appropriateness of land and building condition factors historically applied throughout the Town of Casco. A revaluation is a common time for such a review. As a result, many existing factors across Casco were adjusted or considerably reduced due to a lack of tangible evidence of market effect in possession of the assessor. These adjustments include changes to which individual landline components were reduced or increased.

The condition factor for the subject parcel was changed to 1.00 for the primary lot landline and 0.90 for the secondary landline to capture the access issues identified. This includes the removal of positive influence for "Excess Waterfront". Instead, because the parcel is improved, the building portion of the lot is considered unimpeded (because it was previously improved successfully) and is therefore assessed at a factor of 100%.

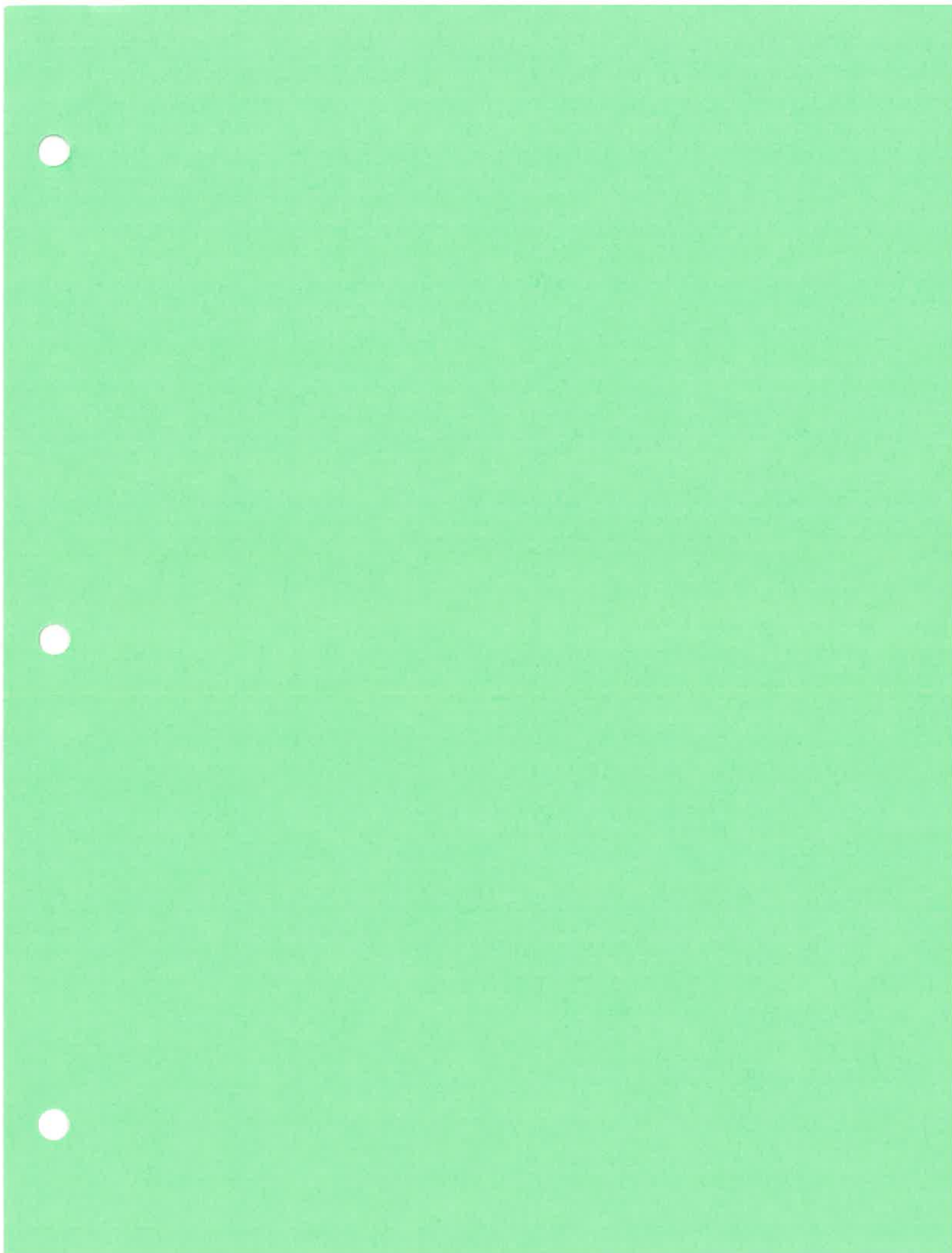
The condition effects of the right of way and difficulties in access were therefore assigned to the land in excess of the primary lot. The magnitude of the adjustments and the methodology applied are in line with other proximate parcels similarly affected by access and easement concerns. In addition, the structure is assessed as a rudimentary and seasonal camp, capturing further the effects of seasonal access.

Finally, the sold properties used to calibrate the schedules for waterfront valuation in Casco have structures that are, largely, within the shoreland zone. The negative market effects of the associated restrictions have therefore been captured already through the application of these schedules.

All being said, if there is quantifiable evidence of further negative market influence in the case of 168 Ring Landing Road, I will be happy to consider it. If you have any further questions or information, please do not hesitate to contact me directly at [rsutherland@cumberlandcounty.org](mailto:rsutherland@cumberlandcounty.org) or at 207-699-2475.

Sincerely,

Robert Sutherland, CMA  
Casco Town Assessor





## David Silk

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**From:** David Silk  
**Sent:** Monday, September 16, 2024 3:01 PM  
**To:** Robert Sutherland  
**Cc:** Thomas OBrien; Rod; Dave Smith; gek@maine.rr.com  
**Subject:** FW: O'Brien and Smith Properties in Casco  
**Attachments:** Road Comparison.pdf; 2013 Cost Estimate.pdf; 1992 08 10 Letter from County Commissioner.pdf; 2014 04 08 AbatementApplicationstoCascoAssessor.pdf

Hi Assessor Sutherland:

We are looking forward to our informal meeting with you tomorrow at 1:30 PM at the Town of Casco Municipal Offices to discuss the Smith Property (David Smith and Rodney Smith) at 168 Ring Landing Road; Map and Lot: 0019 /0055 /2 and the O'Brien Property (Thomas & Charleen O'Brien and Brenda Sieben and Karen Perkins) 162 Ring Landing Road; Map and Lot: 0019 / / 005 /1. Both of the properties are accessed over a seasonal dirt road know as Ring Landing. Joining me at the meeting will be David and Rodney Smith and Thomas O'Brien. Appraiser and Licensed RE Broker George Koutalakis will also be attending.

Before the meeting I wanted you to have a chance to review what I am sending with this email.

Attached hereto are videos of the Rings Landing Road in case you have not been to the properties all the way to the lake. Also attached is the 1992 County Commissioners decision when it acted on an appeal after abatement denial. And also attached is the information submitted in 2014 that resulted in an adjustment. Including with the attachment is the 2013 estimate to improve Ring Landing to meet Town standards. In 2013 that estimate was \$207,000.00 and did not include permitting and legal. Also attached are residential property requirements for Fannie Mae.

While we will discuss more fully when we met, in general terms it appears that the recent revaluation process ignores the conditions that have existed at the properties since at least 1992, and which accounted for the adjustments made in 1992 and 2014 by independent reviewers. While I am aware how Maine abatement law works, it is frustrating for my clients to hear once again they need to prove to you that in comparison to the waterfront properties from which land values were derived how much these negative influences impact market value. It is common for assessors to adjust for known negative influences without direct quantification as it is difficult to find such sales. The prior reviewers acted based on the obvious.

Thanks for reviewing prior to our meeting.

Note my assistant Cassandra will send you a separate email a the link to the videos.

David

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**From:** Robert Sutherland <[rsutherland@cumberlandcounty.org](mailto:rsutherland@cumberlandcounty.org)>

**Sent:** Monday, August 26, 2024 11:30 AM

**To:** David Silk <[DSilk@curtisthaxter.com](mailto:DSilk@curtisthaxter.com)>

**Cc:** Cassandra Wescom <[cwescom@curtisthaxter.com](mailto:cwescom@curtisthaxter.com)>

**Subject:** Re: O'Brien and Smith Properties in Casco

Hi David,

That would work for me.

Best,

On Fri, Aug 23, 2024 at 7:12 PM David Silk <[DSilk@curtisthaxter.com](mailto:DSilk@curtisthaxter.com)> wrote:

How about the 17th at 1:30 in Casco.

David Silk  
Curtis Thaxter

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**CURTIS THAXTER**

ATTORNEYS AT LAW

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One Canal Plaza, Suite 1000, Portland, ME 04101

P.O. Box 7320, Portland, ME 04112-7320

TEL: 207-774-9000, Ext. 220

DIRECT 207-253-0720

FAX: 207-775-0612

[www.curtisthaxter.com](http://www.curtisthaxter.com)

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# County of Cumberland

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GARY E. PLUMMER  
JOSEPH R. MAZZIOTTI

ELVIRA S. RIDLON  
COUNTY CLERK

BRIAN S. MORRISON  
PERSONNEL DIRECTOR



142 FEDERAL STREET  
PORTLAND, ME 04101-4196  
207-871-8380

County Commissioners

1207 - 892 - 6082

Richard Hewes 73-2000 Law Office

John T. O'Brien  
Thomas F. O'Brien  
25 Quincy Street  
Medford, MA 02155

David P. Morton  
Town Manager  
Town of Casco  
P.O. Box 60  
Casco Maine 04015

## TAX APPEAL TO COUNTY COMMISSIONERS FINDING AND DECISION

John T. O'Brien and Thomas F. O'Brien, owners and taxpayers in the Town of Casco, on July 7, 1992 filed an appeal of the decision of the Board of Selectmen of the Town of Casco requesting that the County Commissioners overrule or modify the Town of Casco's assessment of their 1991 taxes. The Commissioners granted the taxpayers a hearing on the matter and gave due notice for the same to all parties.

On Friday, August 7, 1992, Richard D. Hewes, Chairman; and Gary E. Plummer, County Commissioners, convened at the Cumberland County Courthouse to consider the appeal. Also present and participating in the hearing were David P. Morton, Town Manager, Town of Casco; Barbara York and Calvin Nutting, Selectmen; and John and Thomas O'Brien, Petitioners.

At the hearing the following facts were presented.

John and Thomas O'Brien each own a home on the property. The houses are similar and each was initially assessed by the Town at \$64,600. At the request of the O'Briens, Barbara York inspected the homes and, based on her recommendations, the Town lessened the valuation of one home by approximately 5% to \$61,400 and the other home by 7% to \$60,000. The Petitioners stated that the homes are only partially completed. Several photographs were shown to the Commissioners. They said that it will be expensive to finalize inside construction. The Commissioners find that most of the changes will be cosmetic improvements rather than necessary for utilitarian purposes. We find that the homes are substantially complete for habitation. We feel that the Town's reductions of approximately 5% and 7% reasonable because construction has not been completed. We reject the argument that a reduction should be granted merely because there are two homes on the property. We find it desirable for two family members to reside on the same property.



We do not alter the valuations of the homes of \$61,400 and \$60,000 respectfully.

We do reduce the valuation of the land by 5% to \$162,245.

The basic assessment for a 150' X 150' waterfront lot located on that shore of Sebago Lake is \$1400 per waterfront foot.

The O'Briens' property has 150' waterfront, and its average depth is approximately 260'. Because of the depth of the lot, it should be assessed 13% more than an average lot. It would have been assessed at \$237,300 if there were no unusual factors. However, two unusual factors depreciate the value of the land.

The Town reduced its basic assessment by 15% due to a right-of-way which passes near the middle of the land and reduced it another 15% due to water frontage problems.

We Commissioners find that the 15% reduction for the right-of-way is fair. Vehicles travelling on the right-of-way inhibit the privacy of the O'Briens and may be a minor nuisance, but the presence of the right-of-way and vehicles travelling over it do not prevent the O'Briens from using their land on the uninhabited side of the right-of-way. We feel that the Town's 15% reduction for the right-of-way is fair.

The Commissioners feel that the rocky and muddy waterfront and the deteriorated condition of the retaining wall lessen the value of the land by 20%. The retaining wall should be repaired under Department of Environmental Protection guidelines. The wall performs a very important function in keeping lake water from eroding the land, but it will have to be repaired or replaced in the near future. The Commissioners find that the evaluation of the land should be reduced by 20%, rather than only 15%, because of the damaged retaining wall and the rocks and mud along the waterfront.

Hence, the Commissioners reduce the value of the land to \$155,985.00, and then adds \$8,000.00 for the septic tank and water systems in the two houses. The final assessment of the land is \$163,985.00 and the assessed value to the two houses is \$121,400.00.

This decision may be appealed to the Superior Court of the County of Cumberland pursuant to Rule 80 B of the Maine Rules of Civil Procedure.

Dated at Portland Maine this 10th day of August 1992.

Board of County Commissioners

*Richard D. Hewes*

Richard D. Hewes, Chairman

*Gary E. Plummer*

Gary E. Plummer

(G)

	<u>Sebago Haven Rd</u>	<u>Ring Landing Road</u>	<u>Ring Landing Rd Notes</u>
Road Condition	Year Round Use	Seasonal Only - minimally passable	Approx. half mile of <b>Unimproved Road</b> <b>Town Emergency Vehicles will not use road due to condition</b>
Access To Properties	Directly via Sebago Haven Rd.	ROW across 5 properties 168 across adjacent 162 property	168 has no direct access to Ring Landing Rd. Access is via ROW across 162 (10' from their door)
Road Maintenance Costs	Paid by full Association (21 homes plus Marina)	All costs borne by 2 properties (168 & 162)	Currently \$2000+/year to keep road in <b>minimum passable condition</b>
Winter Plowing	Town of Casco at no charge	NONE - refused by town	Does not meet minimum town requirements
Cost To Upgrade To Plowable Condition	NA - Meets Requirements	\$400,000 + (est)	2014 Contractor quote of \$207,000, <b>excluding engineering, planning &amp; surveying costs, legal &amp; permit fees</b> Would require permission of all 5 property owners



APPENDIX B  
Quote for Upgrade to Ring Landing Road

***CORB CONSTRUCTION INC. CUSTOM HOMES***  
*PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com*

10/31/13

ESTIMATE FOR ROAD IMPROVEMENT

TO: DAVE SMITH  
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE  
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTION: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

SPECIFICATIONS:

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
6. Install culverts as necessary and slope drainage swales to drain to culverts.
7. Treat drainage swales with rip rap at steep slopes and seed & fertilizer in flat and gently sloping areas.
8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

NOT INCLUDED IN THE ESTIMATE:

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.

APPENDIX B  
Quote for Upgrade to Ring Landing Road

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb  
President  
Corb Construction Inc.

David P. Silk, Esq.  
[dsilk@curtisthaxter.com](mailto:dsilk@curtisthaxter.com)

April 8, 2014

**CERTIFIED MAIL; RETURN RECEIPT REQUESTED**

Paul McKenney, Assessor  
Town of Casco  
635 Meadow Road  
Casco, ME 04015

RE: **Abatement Applications: Tom & John O'Brien, 162 Ring Landing Road  
David & Rodney Smith, 168 Ring Landing Road**

Dear Assessor McKenney:

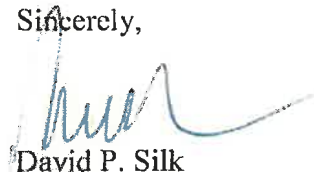
I represent Tom and John O'Brien and David and Rodney Smith, owners of the above described parcels. Enclosed please find their respective abatement applications, together with supporting materials.

By separate cover, I will be sending to you a Freedom of Access request with respect to the 2013 revaluation. It is not clear to me why these properties were placed in the "SL" neighborhood as opposed to the "SH" neighborhood. It appears to me the properties should be placed in the "SH" neighborhood as they are not served by the road that provides access to the SL properties. In addition, it does not appear that the assessment took into account the fact that the properties are accessed over a 2000 foot unimproved right of way.

Once you review the material, my clients and I would like to meet with you to discuss the abatement applications.

I look forward to meeting with you.

Sincerely,



David P. Silk

DPS/ml

Enclosures: O'Brien Abatement Application  
Smith Abatement Application



## APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 M.R.S.A., Section 841)


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

1. Name of Applicant: Tom and John O'Brien
2. Mailing Address: c/o David P. Silk, Curtis Thaxter, P.O. Box 7320, Portland, ME
3. Property Address or Map/Lot: 162 Ring Landing Road
4. Telephone number for applicant (207) 774-9000
5. Tax year for which abatement is requested: 2013-14
6. Assessed valuation of real estate: \$543,000
7. Assessed valuation of personal property: n/a
8. Abatement requested in real estate valuation: Not less than \$189,954
9. Abatement requested in personal property valuation: n/a
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): See attached.

To the assessing authority of the Municipality of Casco

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

Date April 8, 2014

  
\_\_\_\_\_  
Signature of Applicant  
David P. Silk, Esq.  
Attorney for Tom and John O'Brien

## Attachment A 162 Ring Landing Road

### 1.0 Overview:

We believe that our property located at 162 Ring Landing Road has been over assessed in the latest assessment due to incorrectly applied Neighborhood/Street Index (St. Idx) and Condition Factor (C. Factor) with respect to similar properties in adjacent areas. Applying the correct Neighborhood/Street Index and taking into account that access to the property occurs over a 2000 foot unimproved right of way, that is not plowable in the winter and the cost of maintaining is shared with one other property owner, the assessed value should be \$353,046.

**Street/Neighborhood Index (SH vs SL)** – 162 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical to those parcels classified at SH. There is no significant geographical boundary between the areas. There are also properties of comparable size on Sebago Haven Road (one only 3 properties away). Therefore we believe the Neighborhood/Street Index (St. Idx) for our property is more appropriately SH (with an adjustment factor of 6.3) – the same as those properties on Sebago Haven Road.

**C-Factor** – According to Vision Government Solutions (“Vision”), a C-factor of 1.00 was applied to our property. We do not believe this takes into account access to the property and across the property. We do not believe that this adequately accounts for two factors: (1) the condition of Ring Landing Road, the last 2000 feet of which is an unimproved right of way through the woods, currently passable when the way is not covered with snow and ice and is dry. The use of the way necessitates annual maintenance to address washout areas from rains and ruts; (2) the fact that access to the 168 Ring Land Road property is across 162 Ring Landing Road, running within 10 feet of the houses at that address.

An independent estimate (attached) of the cost to upgrade the unimproved portion of Ring Landing Road to the quality equivalent to Sebago Haven and Lakewood roads is \$207,000 (assuming we could obtain agreement from the property owners), plus annual maintenance. This cost would be borne by only the owners of 162 and 168 Ring Landing Road as other properties on Sebago Haven Road with rights of way to Ring Landing Road also have year-round access over Sebago Haven Road and would have no reason to incur this cost. Sole access to our property is Ring Landing Road, use of our property year round requires steps quite different than those properties on adjacent hard pack gravel, maintained year round roads which are plowed and sanded. This condition has not been reflected in the assessment. (Note that we have no right of way over Sebago Haven Road, even though the roads are connected, nor do we have any legal access over Lakewood Road).

### 2.0 Application of Street Index (St. Idx) and Associated Adjustment Factor:

[Note: The following sections reference a telephone call with Mr. Kevin Williams of Vision Government Solutions, who was returning a call to my neighbor Mr. Rodney Smith and representing the Assessor of the Town of Casco on 20 March 2014.]

Waterfront properties along the eastern shore of the Kettle Cove area are assigned a Street Index of either SH (Sebago Haven) or SL (Sebago Lake). Per a telephone conversation with Mr. Williams, the difference in the adjustment factors associated with SH and SL were based upon the desirability of the view of Sebago Lake afforded each individual piece of property, the quality of the waterfront and section of the lake. Figures 1 and 2, excerpted from the Casco Maine Tax Map Index, provide an overview of the properties located in this and indicate the relative location and view of Sebago Lake afforded the subject property relative to the border between SH and SL and other area properties. As indicated in the figures, the border between Street Indexes SH and SL has been located at the property line between 197 Sebago Haven Road and 162 Ring Landing Road.

## **2.1 Method Used in Determining Street Index and Adjustment Factor for Purposes of Appraisal:**

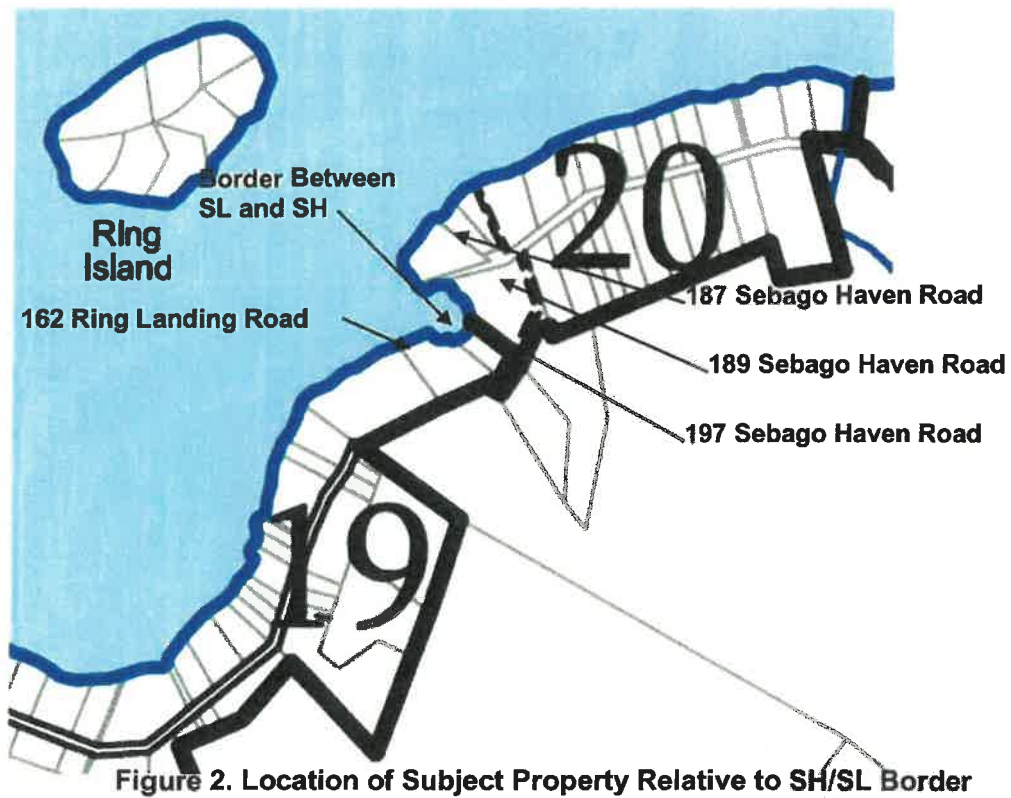
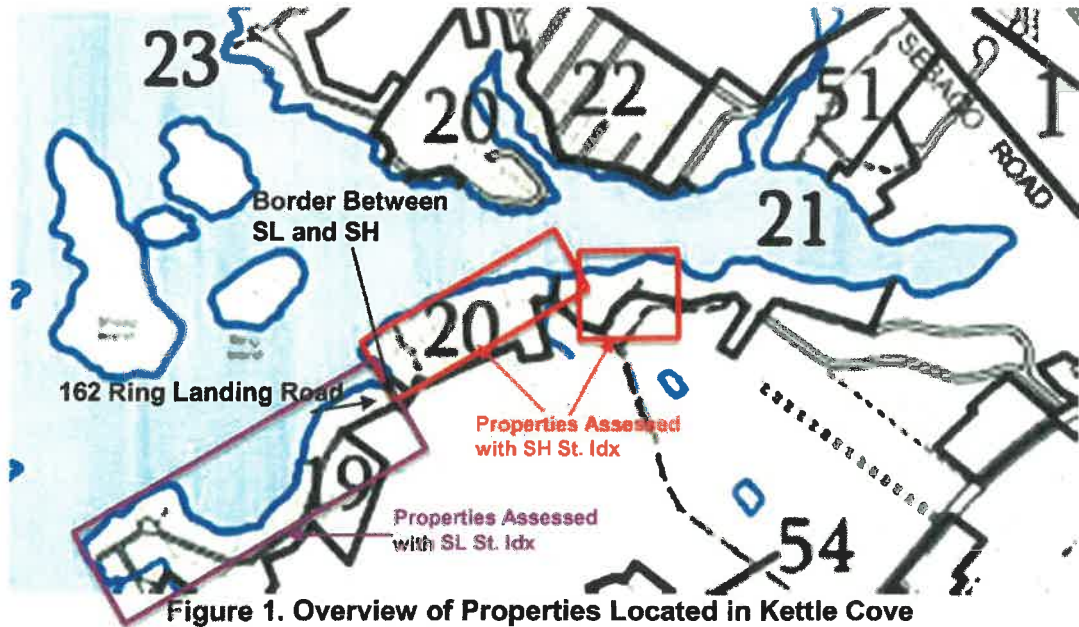
During the above referenced telephone conversation, Mr. Williams stated several times that the location of the border was “arbitrary” because “we had to draw the line somewhere”. Mr. Williams indicated that the significant differential between the adjustment factors associated with SH and SL Street Indexes (6.3 and 8.4, respectively) were based upon the different lakefront views, quality of the waterfront and section of the lake for the residents of Sebago Haven Road versus other lakefront properties on Sebago Lake.

## **2.2 Appellant’s Position as to Appropriate Application of Street Index and Adjustment Factor:**

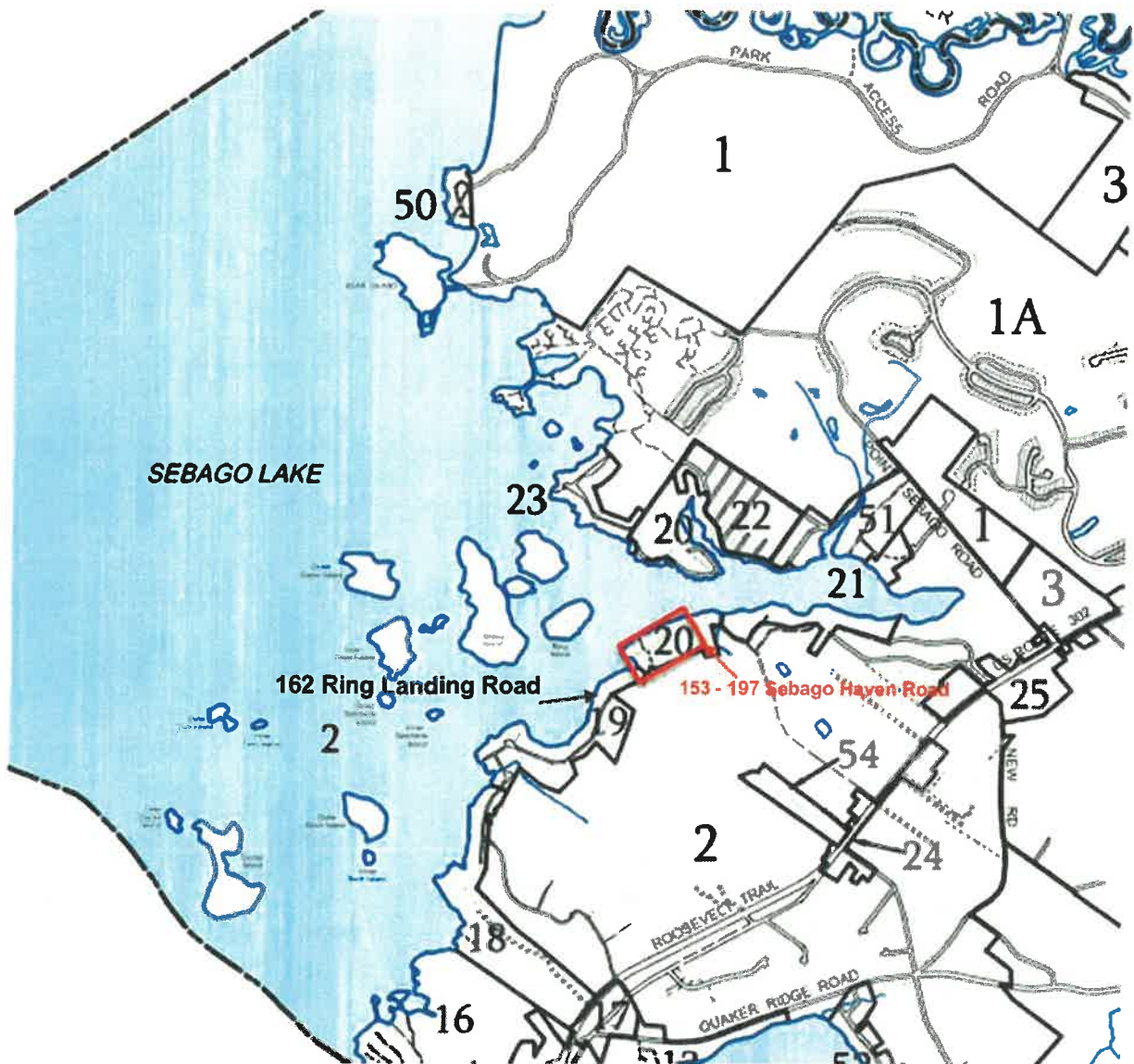
162 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which are have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical and there is no significant geographical boundary between the areas.

The appellant believes that the lakefront view from the subject property must be compared to that of nearby properties with Street Indexes of SH. Referring to Figure 3, it is apparent that the view of the main body of Sebago Lake from the subject property is blocked by Ring and Sheep Islands. The property does have a partially obstructed view of the southern Dingley Islands and Raymond Cape beyond, due to the heavily wooded nature of the property.

Attachment A 162 Ring Landing Road







**Figure 3. Lakefront Views of Kettle Cove Properties**

By comparison, 189 and 187 Sebago Haven Road, which are located a mere 3 and 4 lots away from the subject property, have unobstructed views of the Dingley Islands and Raymond Cape. The body of water to which they have access is obviously identical. Additionally, the waterfront properties located between 185 and 153 Sebago Haven Road have views of the main body of Sebago Lake through the channel between the mainland and Sheep Island. All of these properties have Street Indexes of SH.

Given the physical connection between Ring Landing Road and Sebago Haven Road (although the subject property has no legal right of access across Sebago Haven Road), that we share the same immediate waterfront as parcels on Sebago Haven Road and that no such physical connection exists between Ring Landing Road and Lakewood Road, a Street Index of SH should be applied to the subject property, along with the associated adjustment factor of 6.3.

### **3.0 Condition Factor (C. Factor) Assigned to Subject Property:**

Per Vision Government Solutions documentation, Condition Factor is defined as: "C. Factor: Condition factor is another multiplier to the equation that is put on the property for special circumstances and/or conditions about the land. For example, a property with a right-of-way across it or a shared driveway with another, or excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally, a notation will be made as to why the condition factor was applied." The Condition Factor applied to the subject property is 1.00.

### **3.1 Appellant's Position as To Appropriate Condition Factor:**

**Road Access** - The C. Factor obviously fails to account for road access limitations or the condition of Ring Landing Road and the practical differences between access to the property and the other parcels within SH (or SL). This property is served by a 2000 foot unimproved road the cost of which is shared with one other property owner. It is not use either Sebago Haven Road or Lakewood Road. Ring Landing Road is the sole means of access to the subject property. Referring to Town of Casco Property Maps #2 and #54 (Figures 4 and 5), it is clear that the improved portion of Ring Landing Road terminates at the border between Map 2, Lots 9A and 11, and Map 54, Lot 6. The extension of Ring Landing Road that services the residence at Map 2, Lot 9A (80 Ring Landing Road) is unpaved, but sufficient for year round access. The approximately 2,000 foot portion of Ring Landing Road that progresses past the residence at 80 Ring Landing Road, across Map 2 Lots 9A and 11 to the subject property is a right of way across an unimproved woods road that given its layout, is not passable by vehicle in the winter months and is subject to continuous maintenance during the summer. Appendix A provides photographs of this section of Ring Landing Road, which extends from the border of Map2, Lot 9A (80 Ring Landing Road) to the subject property. An independent estimate by a contractor of the cost to bring Ring Landing Road up to the equivalent condition and access afforded residents of adjacent roads (Sebago Haven Road and Lakewood Road) is \$207,000. This estimate (Appendix B, attached) includes all current DEP requirements for road construction within the shoreland area and assumes permission of the owners of the property across which the right of way runs. Several properties at the end of Sebago Haven Road have rights of way across Ring Landing Road, however this cost would be borne solely by the owners of 162 and 168 Ring Landing Road, as all other property owners with rights of way across Ring Landing Road have year round, deeded access across Sebago Haven Road, which the subject property does not. In addition,

Attachment A 162 Ring Landing Road

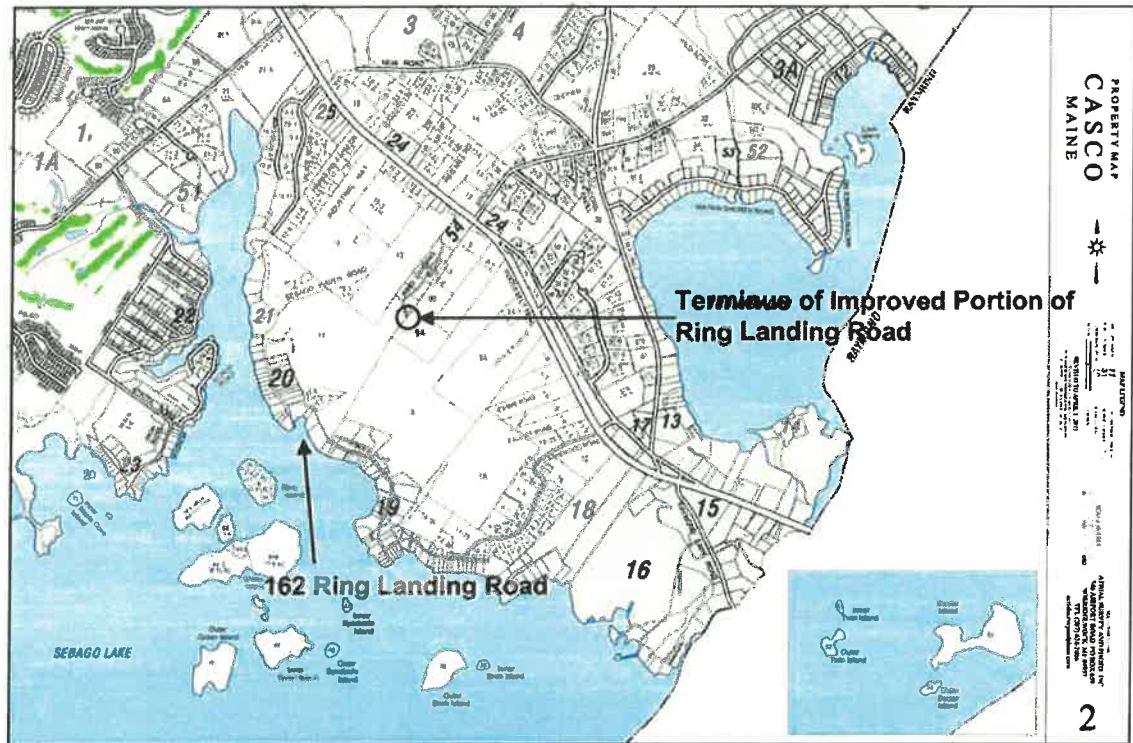


Figure 4. Town of Casco, Maine Property Map 2

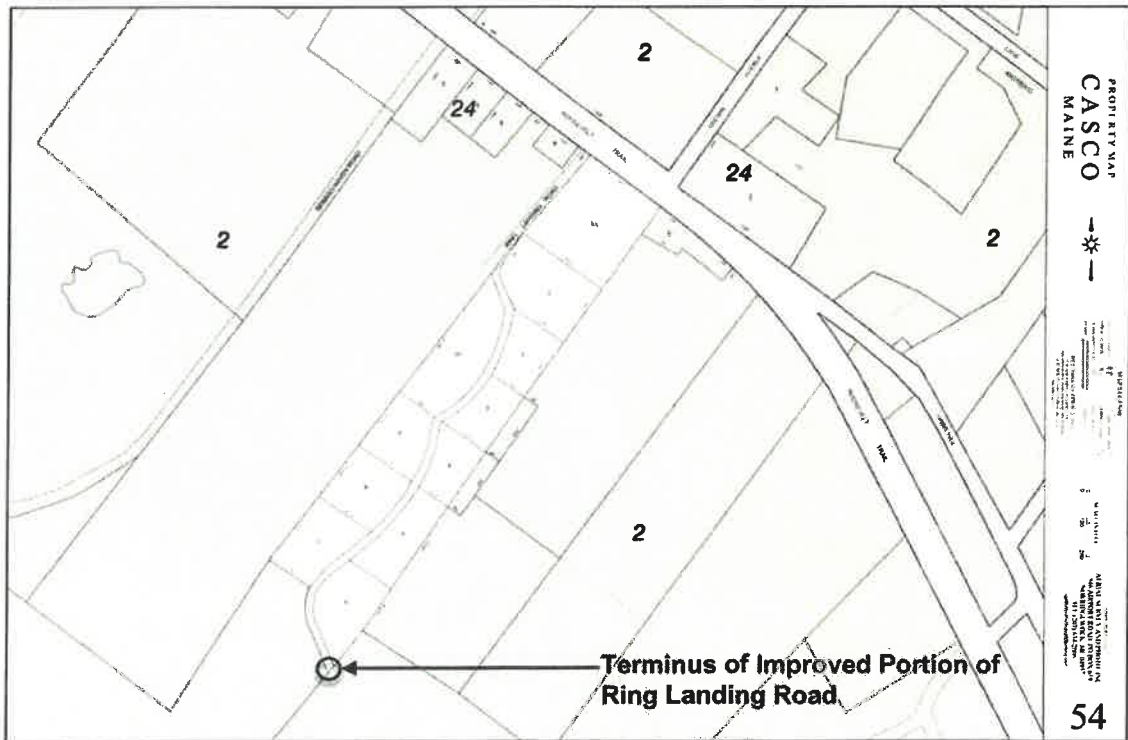


Figure 5. Town of Casco, Maine Property Map 54

these two property owners would bear the sole responsibility for the continuous

## Attachment A 162 Ring Landing Road

maintenance of this roadway, similar to the composite expenses shared by all residents of Sebago Haven or Lakewood Roads. Given these facts, the appellant believes that the 50% share of the cost of bringing this section of Ring Landing Road up to parity with adjacent roads that they would incur (approximately \$100,000), should be deducted from the assessed value to consistent with assessment methodology employed in the revaluation.

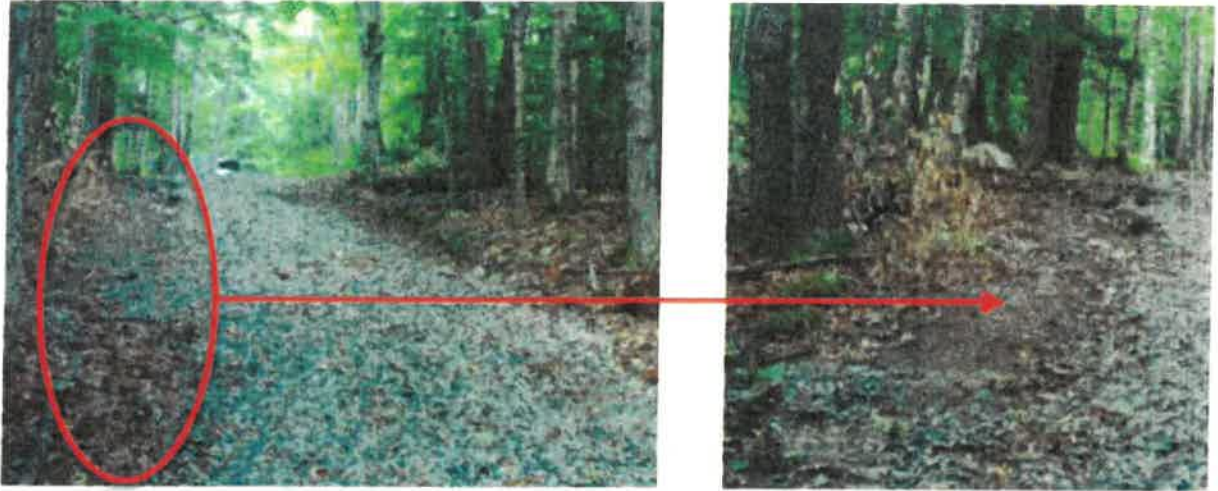
In addition, access to this property is via a right of way across 162 Ring Landing Road which runs within 10 feet of the houses on that property.

### **4.0 Appellant's Abatement Requested in Real Estate Valuation:**

Given the issues stated above, the appellant requests an abatement of \$189,954 to reduce the assessed value of 162 Ring Landing Road to \$353,046 to reflect the above adjustments.



APPENDIX A  
Pictures of Ring Landing Road





APPENDIX A  
Pictures of Ring Landing Road



APPENDIX A  
Pictures of Ring Landing Road





APPENDIX B  
Quote for Upgrade to Ring Landing Road

***CORB CONSTRUCTION INC. CUSTOM HOMES***  
***PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com***

10/31/13

**ESTIMATE FOR ROAD IMPROVEMENT**

TO: DAVE SMITH  
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE  
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTON: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

**SPECIFICATIONS:**

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
6. Install culverts as necessary and slope drainage swales to drain to culverts.
7. Treat drainage swales with rip rap at steep slopes and seed & fertilizer in flat and gently sloping areas.
8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

**NOT INCLUDED IN THE ESTIMATE:**

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.



**APPENDIX B**  
**Quote for Upgrade to Ring Landing Road**

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb  
President  
Corb Construction Inc.

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

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

1. Name of Applicant: David C. and Rodney A. Smith
2. Mailing Address: c/o David P. Silk, Curtis Thaxter, P.O. Box 7320, Portland, ME
3. Property Address or Map/Lot: 168 Ring Landing Road
4. Telephone number for applicant (207) 774-9000
5. Tax year for which abatement is requested: 2013-2014
6. Assessed valuation of real estate: \$621,800
7. Assessed valuation of personal property: n/a
8. Abatement requested in real estate valuation: Not less than \$257,821
9. Abatement requested in personal property valuation: n/a
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): See attached.

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To the assessing authority of the Municipality of Casco

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

April 8, 2014  
Date

  
\_\_\_\_\_  
Signature of Applicant  
David P. Silk, Esq.  
Attorney for David & Rodney Smith

## Attachment A 168 Ring Landing Road

### 1.0 Overview:

We believe that our property located at 168 Ring Landing Road has been over assessed in the latest assessment due to incorrectly applied Neighborhood/Street Index (St. Idx) and Condition Factor (C. Factor) with respect to similar properties in adjacent areas. Applying the correct Neighborhood Index and taking into account that access to the property occurs over a 2000 foot unimproved right of way, that is not plowable in the winter and the cost of maintaining is shared with one other property owner, the assessed value should be \$363,979.

**Street/Neighborhood Index (SH vs SL)** – 168 Ring Landing Road should be considered part of the same "neighborhood" as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical to those parcels classified at SH. There is no significant geographical boundary between the areas. There are also properties of comparable size on Sebago Haven Road (one only 3 properties away). Therefore we believe the Neighborhood/Street Index (St. Idx) for our property is more appropriately SH (with an adjustment factor of 6.3) – the same as those properties on Sebago Haven Road.

**C-Factor** – According to Vision Government Solutions ("Vision"), a C-factor of 1.20 was applied to our property to account for excess waterfront. Other properties of similar size on both Sebago Haven Road and Lakewood Road have factors applied of 1.10 to account for this. We believe this should be adjusted to 1.10 for waterfront.

In addition, per Vision, this factor was reduced from 1.20 to 1.15 to account for "access". We do not believe that this adequately accounts for (1) the condition of Ring Landing Road, the last 2000 feet of which is an unimproved right of way through the woods, currently passable when the way is not covered with snow and ice and is dry. The use of the way necessitates annual maintenance to address washout areas from rains and ruts, and (2) the fact that access to our property is across 162 Ring Landing Road, running within 10 feet of the houses at that address.

An independent estimate (attached) of the cost to upgrade the unimproved portion of Ring Landing Road to the quality equivalent to Sebago Haven and Lakewood roads is \$207,000 (assuming we could obtain agreement from the property owners), plus annual maintenance. This cost would be borne by only the owners of 162 and 168 Ring Landing Road as other properties on Sebago Haven Road with rights of way to Ring Landing Road also have year-round access over Sebago Haven Road and would have no reason to incur this cost. Sole access to our property is Ring Landing Road, use of our property year round requires steps quite different than those properties on adjacent paved roads which are plowed and sanded. This condition has not been reflected in the assessment. (Note that we have no right of way over Sebago Haven Road, even though the roads are connected, nor do we have any legal access over Lakewood Road).

### 2.0 Application of Street Index (St. Idx) and Associated Adjustment Factor:

## Attachment A 168 Ring Landing Road

[Note: The following sections reference a telephone call with Mr. Kevin Williams of Vision Government Solutions, who was returning a call to Mr. Rodney Smith and representing the Assessor of the Town of Casco on 20 March 2014.]

Waterfront properties along the eastern shore of the Kettle Cove area are assigned a Street Index of either SH (Sebago Haven) or SL (Sebago Lake). Per a telephone conversation with Mr. Williams, the difference in the adjustment factors associated with SH and SL were based upon the desirability of the view of Sebago Lake afforded each individual piece of property, the quality of the waterfront and section of the lake. Figures 1 and 2, excerpted from the Casco Maine Tax Map Index, provide an overview of the properties located in this and indicate the relative location and view of Sebago Lake afforded the subject property relative to the border between SH and SL and other area properties. As indicated in the figures, the border between Street Indexes SH and SL has been located at the property line between 197 Sebago Haven Road and 162 Ring Landing Road.

### **2.1 Method Used in Determining Street Index and Adjustment Factor for Purposes of Appraisal:**

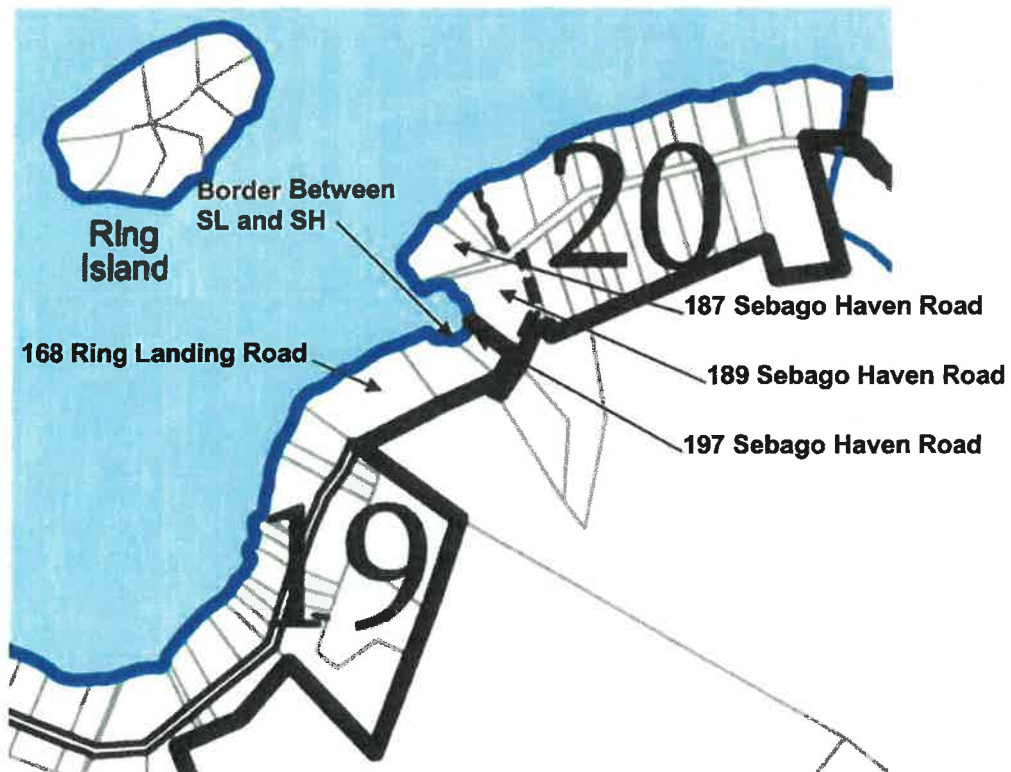
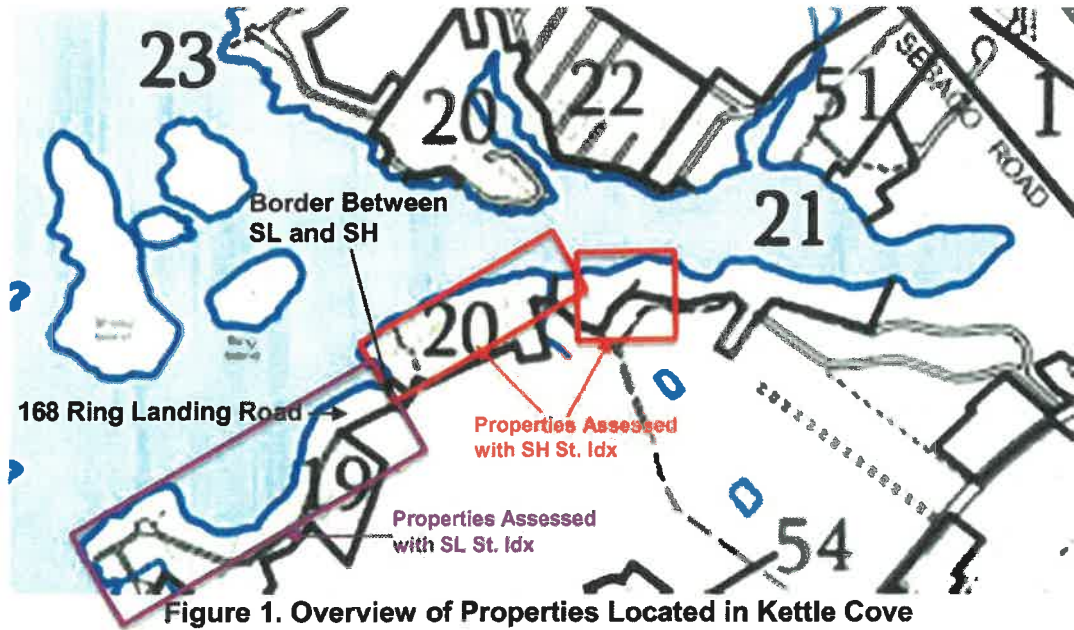
During the above referenced telephone conversation, Mr. Williams stated several times that the location of the border was “arbitrary” because “we had to draw the line somewhere”. Mr. Williams indicated that the significant differential between the adjustment factors associated with SH and SL Street Indexes (6.3 and 8.4, respectively) were based upon the different lakefront views, quality of the waterfront and section of the lake for the residents of Sebago Haven Road versus other lakefront properties on Sebago Lake.

### **2.2 Appellant’s Position as to Appropriate Application of Street Index and Adjustment Factor:**

168 Ring Landing Road should be considered part of the same “neighborhood” as properties on Sebago Haven Road. Sebago Haven Road is physically connected to Ring Landing Road, several property owners at the end of Sebago Haven Road have rights of way across Ring Landing Road and we share the same immediate waterfront as the parcels at the end of Sebago Haven Road, all of which are have an index of SH. The views, quality of the waterfront and section of the lake we are located on are identical and there is no significant geographical boundary between the areas.

The appellant believes that the lakefront view from the subject property must be compared to that of nearby properties with Street Indexes of SH. Referring to Figure 3, it is apparent that the view of the main body of Sebago Lake from the subject property is blocked by Ring and Sheep Islands. The property does have a partially obstructed view of the southern Dingley Islands and Raymond Cape beyond, due to the heavily wooded nature of the property.

Attachment A 168 Ring Landing Road





Attachment A 168 Ring Landing Road

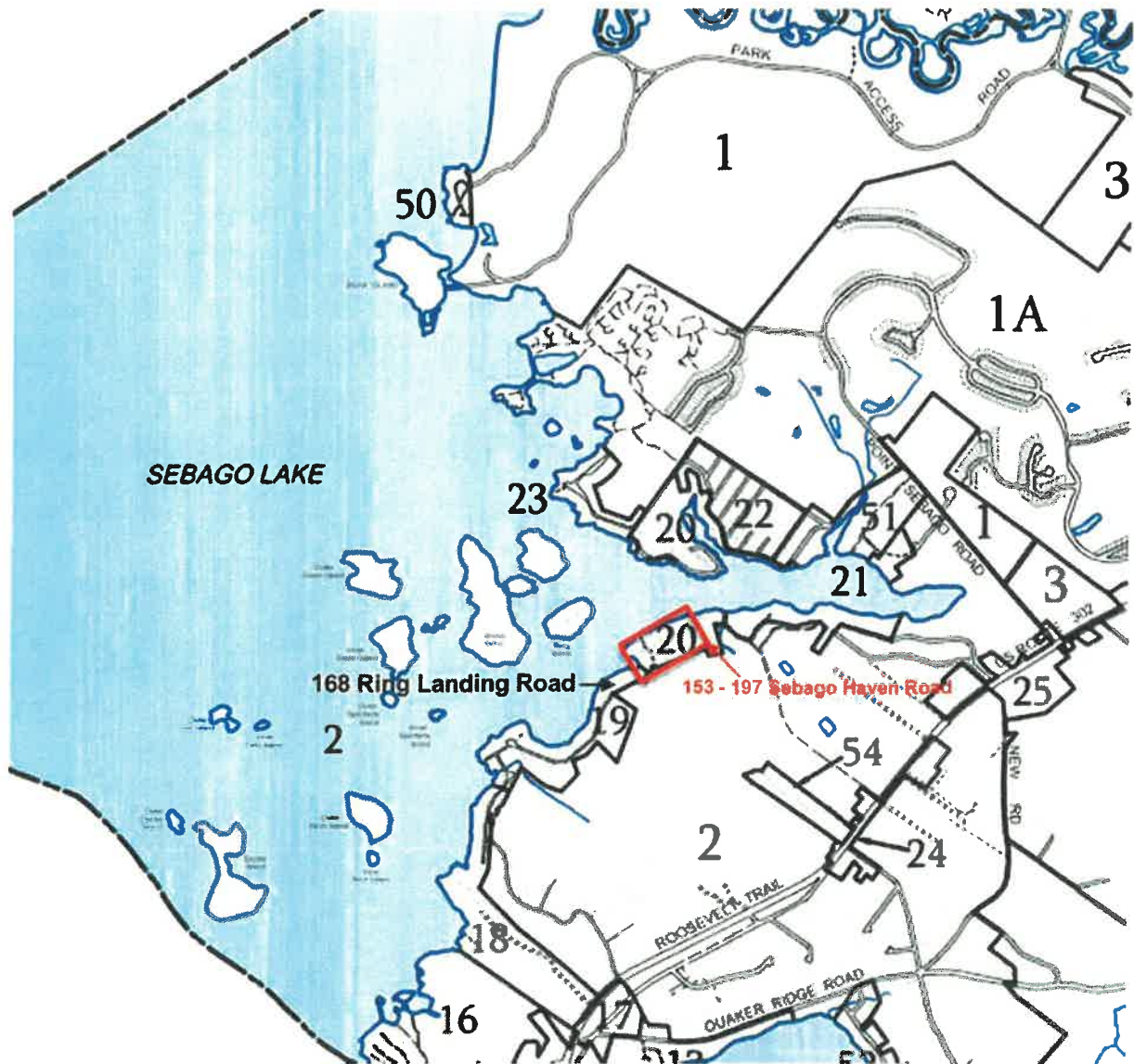


Figure 3. Lakefront Views of Kettle Cove Properties

By comparison, 189 and 187 Sebago Haven Road, which are located a mere 3 and 4 lots away from the subject property, have unobstructed views of the Dingley Islands and Raymond Cape. The body of water to which they have access is obviously identical. Additionally, the waterfront properties located between 185 and 153 Sebago Haven Road have views of the main body of Sebago Lake through the channel between the mainland and Sheep Island. All of these properties have Street Indexes of SH.

Given the physical connection between Ring Landing Road and Sebago Haven Road (although the subject property has no legal right of access across Sebago Haven Road), that we share the same immediate waterfront as parcels on Sebago Haven Road and that no such physical connection exists between Ring Landing Road and Lakewood

Road, a Street Index of SH should be applied to the subject property, along with the associated adjustment factor of 6.3.

### **3.0 Condition Factor (C. Factor) Assigned to Subject Property:**

Per Vision Government Solutions documentation, Condition Factor is defined as: "C. Factor: Condition factor is another multiplier to the equation that is put on the property for special circumstances and/or conditions about the land. For example, a property with a right-of-way across it or a shared driveway with another, or excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally, a notation will be made as to why the condition factor was applied." The Condition Factor applied to the subject property is 1.15 for the first acre, and 1.0 for the remaining 0.67 acre.

### **3.1 Method Used in Determining Condition Factor for Purposes of Assessment**

Per Mr. Williams, the C. Factor of 1.15 applied to the first acre of land of the subject property was determined by applying a 20% premium for "Excess Waterfront" and a 5% reduction to account for road access limitations. Mr. Williams also indicated that properties with peninsular topography were also assessed C. Factor premiums, although the value of these premiums was not provided. Notations on the assessment card for 168 Ring Landing Road are "ROW/EXCESS WF/ACCESS".

### **3.2 Appellant's Position as To Appropriate Condition Factor:**

**"Excess Waterfront"** - A comparison of surrounding properties with similar, large shorefront dimensions is provided in Table 1. As can be seen, the C. Factor premium assigned to the subject property is higher than comparable properties. While the definition of what constitutes "excess waterfront" has not been made available to the appellant, it appears from the data that 200 feet of waterfront is considered "excess" given the notation on the property record card of 256 Lakewood Road. The data also indicates that at most a 10% premium is assessed on properties with excess waterfront from 200 feet all the way up to 364 feet, as evidenced by the C. Factor applied to 187 Sebago Haven Road, 256 Lakewood Road and 10 Tranquil Cove. Given these facts, the appellant believes that no greater than a 10% C. Factor premium is appropriate for the subject property to account for "excess" waterfront only, versus the 20% currently assessed, in order to achieve parity with other surrounding properties.

## Attachment A 168 Ring Landing Road

Table 1. Comparison to Other Lots with Large Shorefront Dimensions

Address	Map/Lot	Approximate Shore Frontage	Property Record Card Indicates "Excess Waterfront"	Shoreline Topography	Condition Factor
133 Sebago Haven Road	0021/0016	~ 250 Feet*	No	Rocky Shore	1.0
187 Sebago Haven Road	0020/0011	250 Feet	Yes	Peninsula with Sandy Beach	1.1
189 Sebago Haven Road	0020/0008	~ 200 Feet*	No	Grass Lawn to Waters Edge	1.0
168 Ring Landing Road	0019/0055-2	315 Feet	Yes	Rocky Shore	1.2**
256 Lakewood Road	0019/0052	200 Feet	Yes	Rocky Shore	1.1
10 Tranquil Cove	0019/0037	364 Feet	Yes	Rocky Shore	1.1

\* Approximate Shore Frontage Estimated from Town of Casco Property Tax Map #20 Using the Integral Scale Datum

\*\* Condition Factor Applied Due to Shorefront Dimensions

**Road Access** - With respect to the reduction applied to the C. Factor to account for road access limitations, the appellant believes that this reduction from 1.2 to 1.15 does not sufficiently account for the condition of Ring Landing Road and the significant restrictions that it places on the use of said property. This property is served by a 2000 foot unimproved road the cost of which is shared with one other property owner. It is not maintained or plowed by the Town. The 168 Ring Landing property has no legal right to use either Sebago Haven Road or Lakewood Road. Ring Landing Road is the sole means of access to the subject property.

Referring to Town of Casco Property Maps #2 and #54 (Figures 4 and 5), it is clear that the improved portion of Ring Landing Road terminates at the border between Map 2, Lots 9A and 11, and Map 54, Lot 6. The extension of Ring Landing Road that services the residence at Map 2, Lot 9A (80 Ring Landing Road) is unpaved, but sufficient for year round access. The approximately 2,000 foot portion of Ring Landing Road that progresses past the residence at 80 Ring Landing Road, across Map 2 Lots 9A and 11 to the subject property is a right of way across an unimproved woods road that given its layout, is not passable by vehicle in the winter months and is subject to continuous maintenance during the summer. Appendix A provides photographs of this section of Ring Landing Road, which extends from the border of Map 2, Lot 9A (80 Ring Landing Road) to the subject property.

An independent estimate of the cost to bring Ring Landing Road up to the equivalent condition and access afforded residents of adjacent roads (Sebago Haven Road and Lakewood Road) is \$207,000. This estimate (Appendix B, attached) includes all current DEP requirements for road construction within the shoreland area and assumes permission of the owners of the property across which the right of way runs. Several properties at the end of Sebago Haven Road have rights of way across Ring Landing Road, however this cost would be borne solely by the owners of 162 and 168 Ring Landing Road, as all other property owners with rights of way over Ring Landing Road have year round, deeded access over Sebago Haven Road, which the subject property



## Attachment A 168 Ring Landing Road

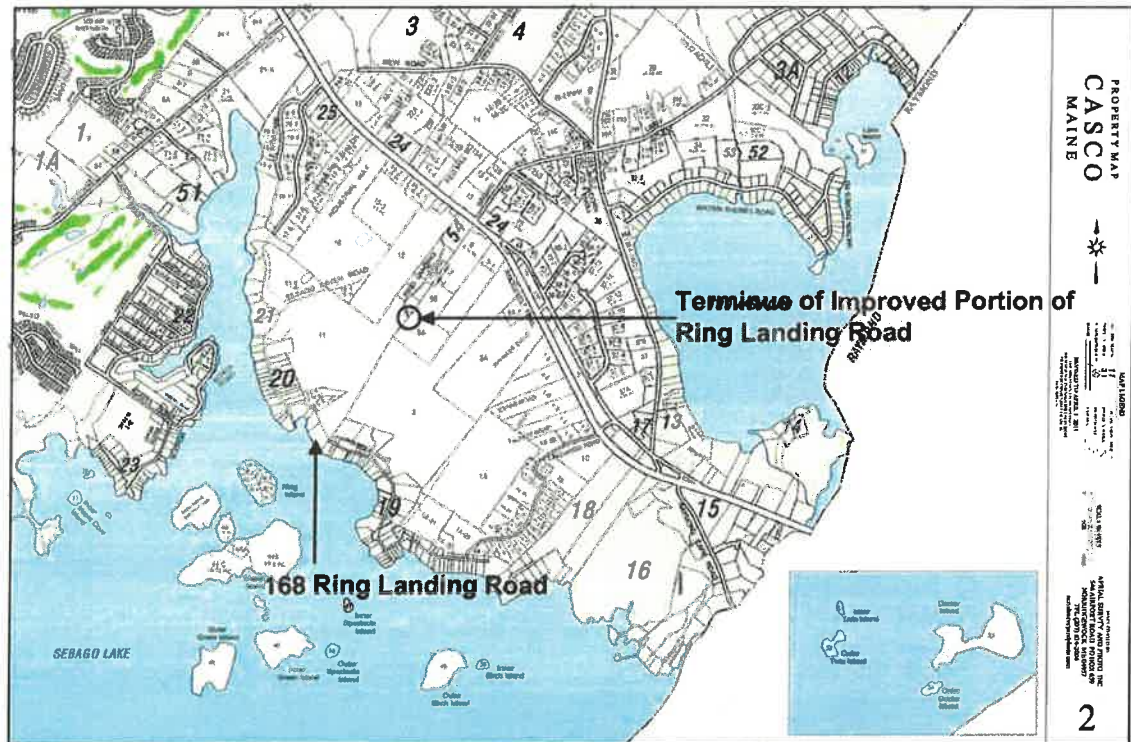


Figure 4. Town of Casco, Maine Property Map 2

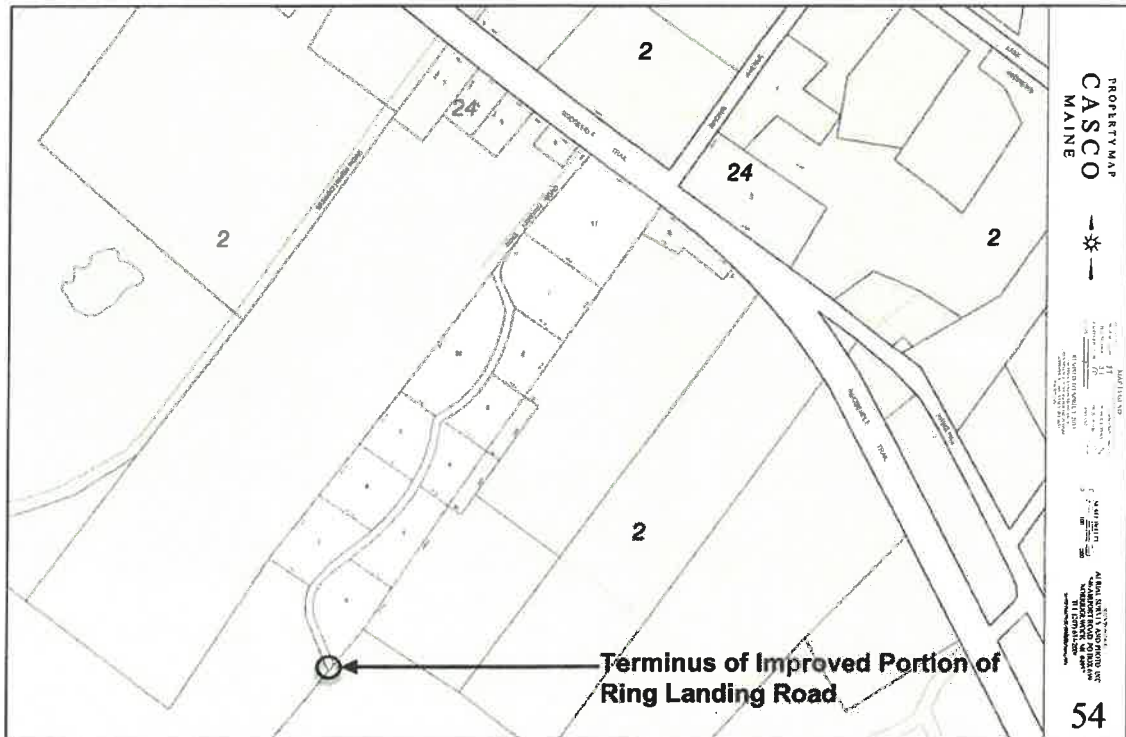


Figure 5. Town of Casco, Maine Property Map 54

does not. In addition, these two property owners would bear the sole responsibility for

## Attachment A 168 Ring Landing Road

the continuous maintenance of this roadway, similar to the composite expenses shared by all residents of Sebago Haven or Lakewood Roads. Given these facts, the appellant believes that the 50% share of the cost of bringing this section of Ring Landing Road up to parity with adjacent roads that they would incur (approximately \$100,000), should be deducted from the assessed value to be consistent with the assessment methodology employed in the revaluation.

In addition, access to this property is via a right of way across 162 Ring Landing Road which runs within 10 feet of the houses on that property.

### **4.0 Appellant's Abatement Requested in Real Estate Valuation:**

Given the issues stated above, the appellant requests an abatement of \$257,821, to reduce the assessed value of 168 Ring Landing Road to \$363,979, as detailed in Table 2.

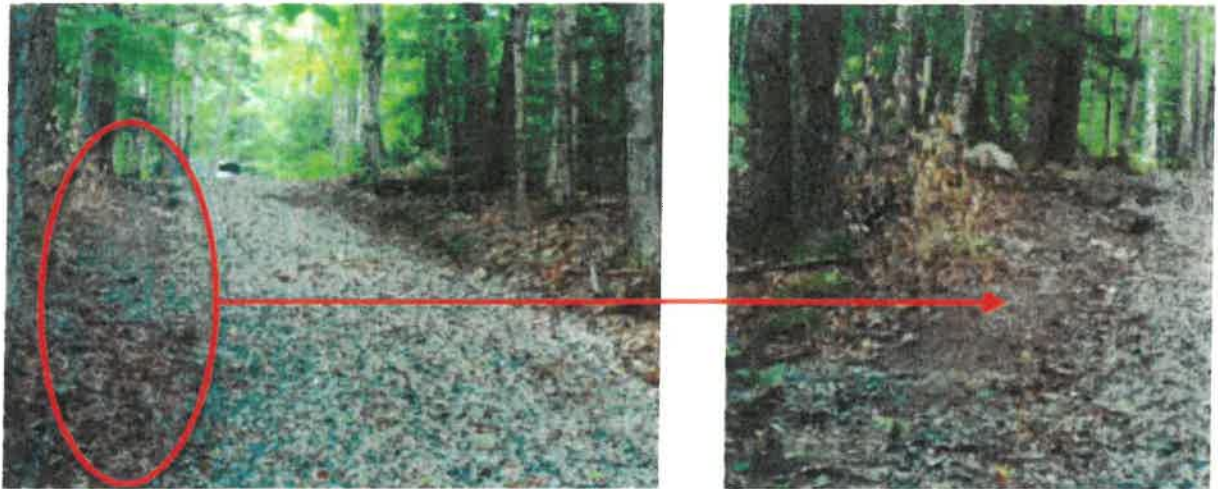


# Attachment A 168 Ring Landing Road

Table 2. Details of Abatement Requested in Real Estate Valuation

Units	Unit Price	I. Factor	S.A	Acre Disc	C. Factor	ST, Idx	Adj.	S Adj Fact	Adj. Unit Price	Land Value
<b>Current Assessment</b>										
43,560	SF	0.64	2.0000	S	1.0000	1.15	SL	8.40	1.00	538,600
0.67	AC	2,000.00	2.0000	S	1.0000	1.00	SL	8.40	1.00	22,500
Total Land Value										561,100
Building Value										60,000
Wood Deck Value										700
Total Property Value										621,800
<b>Requested Revised Assessment</b>										
43,560	SF	0.64	2.0000	S	1.0000	1.1	SH	6.30	1.00	386,395
0.67	AC	2,000.00	2.0000	S	1.0000	1.00	SH	6.30	1.00	16,884
Sub-Total										403,279
Cost to Bring Ring Landing Road Up To Parity With Adjacent Roads										-100,000
Total Land Value										303,279
Building Value										60,000
Wood Deck Value										700
Total Property Value										363,979
<b>Abatement Requested in Real Estate Valuation</b>										<b>257,821</b>

APPENDIX A  
Pictures of Ring Landing Road





APPENDIX A  
Pictures of Ring Landing Road



APPENDIX A  
Pictures of Ring Landing Road





APPENDIX B  
Quote for Upgrade to Ring Landing Road

***CORB CONSTRUCTION INC. CUSTOM HOMES***

*PO BOX 1267 RAYMOND, ME. 04071 PHONE (207) 655-9676 E-MAIL clcorb@maine.rr.com*

10/31/13

**ESTIMATE FOR ROAD IMPROVEMENT**

TO: DAVE SMITH  
RE: IMPROVE CAMP ROAD FOR YEAR ROUND USE  
LOCATION: RING LANDING ROAD, SOUTH CASCO, ME

DESCRIPTION: Cost to improve Ring Landing Road from the beginning of the Basselette property to the Smith property on the shore of Sebago Lake

SUMMARY: Approximate distance for improvement is 2,000 feet. Currently the road travels through the Basselette property in common with their driveway. The road also crosses the O'Brien property on the shore of the lake in common with their driveway. The section between is basically an unimproved woods road that is not passable in the winter months and is subject to continuous maintenance due to poor construction.

**SPECIFICATIONS:**

1. Cut trees either side of the existing road to open an 18' right of way.
2. Pull and remove all stumps, roots and organic debris.
3. Excavate all material from the center 12' of the cleared area down to the point where loam and all surface humus have been removed.
4. Cut 3' drainage swales on either side of the 12' road bed.
5. Install and grade 8"-12" of bank run gravel and surface with 4" of 1 1/2" crushed gravel.
6. Install culverts as necessary and slope drainage swales to drain to culverts.
7. Treat drainage swales with rip rap at steep slopes and seed & fertilizer in flat and gently sloping areas.
8. All disturbed areas to receive DEP approved erosion control measures.

ESTIMATED COST FOR ABOVE WORK: \$207,000.00

**NOT INCLUDED IN THE ESTIMATE:**

1. Surveying.
2. Engineering.
3. Legal research of the existing right of way.
4. Approvals from neighbors for improvements in the road where it crosses their land.



**APPENDIX B**  
**Quote for Upgrade to Ring Landing Road**

5. Town, State, Department of Environmental Protection, Portland Water District permits.
6. Costs involving planning, permitting, representation at meetings etc.

This document is for estimating purposes only. If you would like to pursue the project further please let us know.

It should be understood that a project of this nature usually involves extensive engineering work which can considerably add to the cost.

Clifford L. Corb  
President  
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