

**CONSENT TO EXTENSION OF DEADLINE FOR DECISION
ON TAX ABATEMENT APPEAL TO
CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW**

Cumberland County Board of Assessment Review
c/o Administrative Assistant
142 Federal Street
Portland, ME 04101

RE: Tax Abatement Application for property located at Map 59 Lot(s) 17
Property Street Address: 46 Island Pond Road
Town: Harrison
(April 1, 2025 assessment date)
March 25, 2025

Dear Board Members:

The undersigned hereby agrees to extend the time for the Cumberland County Board of Assessment Review to decide my/our pending appeal(s) for a tax abatement on the above-described property.

Dated: 5/8/25

Corinne Allen

Signature of Taxpayer or
Authorized Representative

46 Island Pond Road
Print Mailing Address

NOTE ANY DATES OF UNAVAILABILITY:



Maine
Cumberland County



CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Pursuant to Title 36 M.R.S.A. § 844-M)

NOTE: Application must first be made to the Assessor

1. NAME OF APPLICANT: Corinne Allen
2. ADDRESS OF APPLICANT: 46 Island Pond Road, Harrison, Me.
3. TELEPHONE NUMBER: 207-583-6304
4. NAME, ADDRESS AND TELEPHONE NUMBER OF ATTORNEY/AUTHORIZED AGENT, IF ANY: /
5. STREET ADDRESS OF PROPERTY: 46 Island Pond Road MAP/LOT: 59-17
6. MUNICIPALITY IN WHICH PROPERTY IS LOCATED: Harrison
7. ASSESSED VALUATION:

| | | |
|-----|-----------|-------------------|
| (a) | LAND: | <u>\$ 197,800</u> |
| (b) | BUILDING: | <u>\$ 117,800</u> |
| (c) | TOTAL: | <u>\$ 315,600</u> |
8. OWNER'S OPINION OF CURRENT VALUE:

| | | |
|-----|-----------|-------------------|
| (a) | LAND: | <u>\$ 100,000</u> |
| (b) | BUILDING: | <u>\$ 100,000</u> |
| (c) | TOTAL: | <u>\$ 200,000</u> |
9. ABATEMENT REQUESTED (VALUATION AMOUNT): \$ 115,600
(#7(c) minus #8(c) = #9)
10. TAX YEAR FOR WHICH ABATEMENT REQUESTED: 2024
11. AMOUNT OF ANY ABATEMENT(S) PREVIOUSLY GRANTED BY THE ASSESSOR FOR THE ASSESSMENT IN QUESTION: 0
12. DATE OF ASSESSOR'S DECISION: 3/25/25
13. A BRIEF STATEMENT OF ALL PRIOR PROCEEDINGS BEFORE THE ASSESSOR CONCERNING THE DISPUTED ASSESSMENT:
6/11/24 Received notice of new assessments
6/28/24 Met with appraiser firm. Was told there would be a substantial decrease in assessment.
7/24 Harrison town employee informed me there wouldn't be a decrease
8/27/24 Harrison Date of Commitment
2/20/25 Filed for an abatement with Harrison Board of Assessors.
3/25/25 A hearing was held and an application denied.
5/17/25 Filed this appeal.

14. 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 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 see attachments

15. ESTIMATED TIME FOR PRESENTATION AT HEARING:

One hour

Submit **TEN (10) COPIES** (an original plus 9 copies) of the application and any documentation available to support your claim. **ONE COPY MUST** be submitted to your municipal tax assessor that sent you the denial letter. All documentation **MUST** be submitted with the application or at least **fourteen (14) days prior to hearing date** to Cumberland County Board of Assessment Review, c/o Administrative Assistant, 142 Federal Street, Portland, ME 04101. You will be notified of the scheduled hearing date.

To the Cumberland County Board of Assessment Review: In accordance with the provisions of 36 M.R.S.A. § 844-M, I hereby make written application for an appeal of the assessed value of the property as noted above. The above statements are correct to the best of my knowledge and belief.

May 17, 2025
Date

Corinne Allen
Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

A separate application form should be filed for each separately assessed parcel of real estate claimed to be "manifestly wrong."

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

(Title 36 MRS, Chapter 105, §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: Corinne Allen
2. Mailing Address: 46 Island Pond Rd Harrison
3. Property Address or Map/Lot: 59-0017
4. Telephone number for applicant: 207 583-6304
5. Tax year for which abatement is requested: 2024-2025
6. Assessed valuation of real estate: \$ 315,600
7. Assessed valuation of personal property: —
8. Abatement requested in real estate valuation: \$ 115,600
9. Abatement requested in personal property valuation: —
10. Reasons for requesting abatement (please be specific, state grounds for belief that property is overvalued for tax purposes):
see attachments

To the assessing authority of the Municipality of HARRISON

In accordance with the provisions of Title 36 MRS, Chapter 105, §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

2/12/25

Signature of Applicant

Corinne Allen

INSTRUCTIONS:

IN GENERAL: This application must be filed with the Board of Assessors within 185 days from the date of commitment of the tax to which the objection is being made.

A separate application should be filed for each separately assessed parcel of real estate.

Application should be filed in duplicate.

A taxpayer, to be entitled to request abatement or to appeal from the decision of the local assessors, must have filed a list of his/her taxable property with the assessors, if properly so notified, in accordance with Title 36 MRS, Ch 105, §706.

If such list has not been filed upon proper notice, such list must be filed with this application, together with a statement as to why the list could not be filed at the proper time.

Written notice of their decision will be given by the assessors to the taxpayer within 10 days after the assessors take final action on the application. If such written notice is not given within 60 days from the date the application is filed, the application should be considered as having been denied, and the applicant may appeal as provided by Statute. The applicant may, in writing, consent to further delay.

Question 1: Print full name.

Question 2: Print full address to which mail should be sent.

Question 3: Property address or MAP/LOT.

Question 4: Telephone number for applicant.

Question 5: Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year.

Question 6: Show the actual assessed valuation of the particular parcel of real estate, covered by this application, as to which abatement is requested. If abatement of real estate valuation is not requested, do not fill in this item.

Question 7: Show the actual assessed valuation of personal property as to which abatement is requested. If abatement of personal property valuation is not requested, do not fill in this item.

Question 8: Show amount by which you believe valuation should be reduced. For example, if valuation (Shown in Question 6) is \$3,000, and you believe it should be \$2,500, the entry in this item should be \$500.

Question 9: See above, under Question 8.

Question 10: Identify the property which you believe to be overvalued. State reasons for your claim, for example, sales prices of this or comparable properties. Please be specific, and bear in mind that the valuation should be in accord with the actual worth of the property and in line with the valuation of other property of like worth.

☐ The abatement requested is allowed in the amount of \$ _____ valuation.

☒ The abatement requested is denied. You have 60 days from the date this notice is received to appeal this decision to

CUMBERLAND COUNTY BOARD OF ASSESSMENT REVIEW

Date 3/25/2025

[Signature]
[Signature]
[Signature]

Assessors,
Municipality of

Harrison, Maine



Town Of Harrison *Maine*

Corinne Allen
46 Island Pond Road
Harrison ME, 04040

RE: Abatement Application for 46 Island Pond Road (Tax Map 59-0017)

Dear Ms. Allen,

The Town of Harrison received your application for an abatement for 46 Island Pond Rd (Tax Map 59-0017) for the 2024/2025 tax year. Your application was seeking an abatement for \$115,600.

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 Harrison. The closest comparison is a property at 38 Island Pond Road (Tax Map 59-0013) which sold for \$175,000 in October of 2021, which is currently assessed at \$203,200. Another comparison is 62 Island Pond Road (Tax Map 59-0020) which sold for \$285,000 in September of 2006. The Town currently has an assessment of \$307,300 for this property. It is also important to note the values of your property prior to the revaluation were based on values set during the last revaluation in 2009.

If you wish to appeal this decision, your next step would be to appeal to the Cumberland County Commission at 142 Federal St, Suite 100, Portland, ME 04101.

If you have additional questions, please contact the Town of Harrison at 207-583-0923.

Sincerely,
Board of Assessors
Town of Harrison

**RE Account 21 Detail
as of 05/19/2025**

Name: ALLEN, CORRINNE

Location: 46 ISLAND POND RD

Acreage: 0.62 Map/Lot: 59-0017

Book Page: B11518P173

Land: 197,800

Building: 117,800

Exempt 25,000

Total: 290,600

2024-1 Period Due:

Ref1: Jacob Gilson Farm

Mailing 46 ISLAND POND RD.

Address: HARRISON ME 04040 9518

| Year | Date | Reference | P | C | Principal | Interest | Costs | Total |
|---------------------------------|------------|-----------|---|---|-----------|----------|-------|----------|
| 2024-1 R | 08/22/24 | Original | | | 2,237.62 | 0.00 | 0.00 | 2,237.62 |
| | 10/11/2024 | CHGINT | 1 | I | 0.00 | -5.44 | 0.00 | -5.44 |
| | 10/11/2024 | CORRIN | A | P | 1,118.81 | 5.44 | 0.00 | 1,124.25 |
| | 2/20/2025 | CHGINT | 1 | I | 0.00 | -4.13 | 0.00 | -4.13 |
| | 2/20/2025 | corrin | A | P | 1,118.81 | 4.13 | 0.00 | 1,122.94 |
| | | Total | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2023-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2022-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2021-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2020-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2018-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2010-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2009-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2008-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2007-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2006-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2005-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2004-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2003-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2002-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2001-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 1999-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 1998-1 R | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Account Totals as of 05/19/2025 | | | | | 0.00 | 0.00 | 0.00 | 0.00 |

Taxes paid in full

Exempt Codes: 01 - Homestead (HM)

Note: Payments will be reflected as positive values and charges to the account will be

Board of Assessment Review
204 Newbury Street
Portland, Maine 04101

46 Island Pond Road
Harrison, Maine 04040
May 17, 2025

Re: Property at 46 Island Pond Road
#59-17 on Harrison tax map

Dear Member of Cumberland County Board of Appeals,

Enclosed is my Application For Appeal from Property Tax Assessment.

After reviewing the documents, if you have questions I can be reached at 583-6304. Thank you.

Sincerely yours,

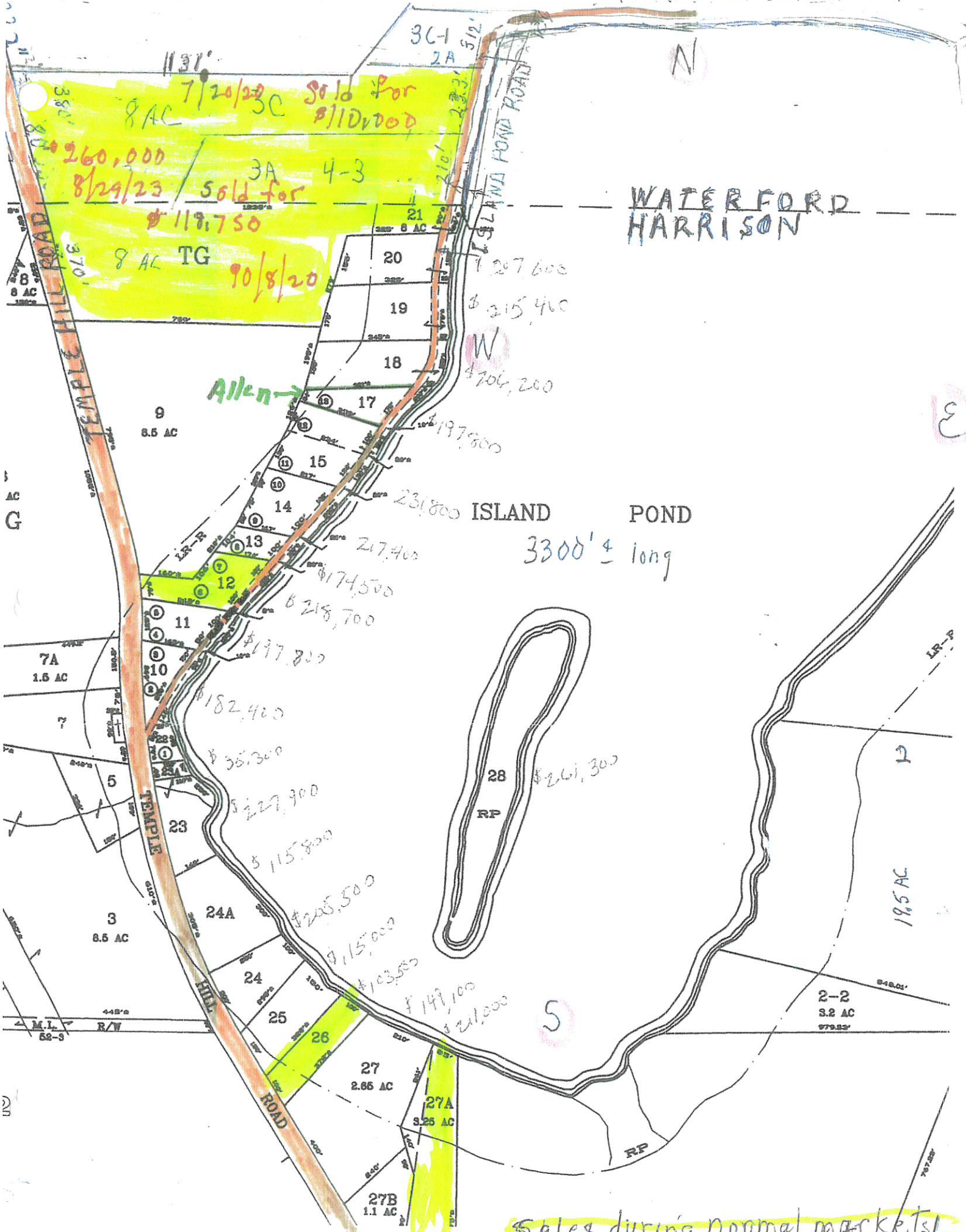


Corinne Allen

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Page 2,3,4 Reasons for requesting an abatement
Page 5, Island Pond Land Assessments chart
Page 6, Real estate listings on Island Pond
Page 7. Lot 59-2
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Page 9 Survey of IP depth
Page 10. Inequity between 59-17 and 59-18
Supporting documents

HARRISON TAX MAP 59 AND WATERFORD TAX MAP 4



THE ASSESSMENTS OF ISLAND POND PROPERTIES APPEAR TO CONTAIN ERRORS

There are sixteen houses surrounding Island Pond. Twelve have been until deaths or are still year-round homes. We are native Mainers retiring in properties on Island Pond that have been in our families over 50 years. This is not a lake with all the recreation and services available on the two Harrison in-town lakes; it is a small pond of 115 acres and the only pond in Harrison.

There had not been an assessment of Island Pond properties in many years, therefore we expected the assessed value to be increased by as much as twice the 2023 value.

What we did not expect was for the land assessments to be increased by 3, 4, 5, 6, or 8 times. (see chart, page 5)

Maine State regulations state that in determining Just Value, easements and restrictions which decrease value must be considered, but don't appear to have been. As follows:

1. Island Pond Road, a single lane, right-of-way, gravel road separates ten homes from the pond and creates a safety hazard and noise and dust issues from all the large-truck traffic to the summer camp at the dead end.
2. Those ten homes were assessed at a higher rate than most of those without a road separating home and pond. (see chart, page 5) despite proximity to water being worth more.
3. Island Pond Road is gravel while the others are on Temple Hill Road which is paved.

Additionally:

- Neither town water, nor town sewer services are available; nor nearby stores, parks, or public beach.
- Island Pond at only 115 acres is too small for scenic motor boating.
- The public boat launch has no ramp and can't launch anything that can't be hand-carried; therefore I and most others are unable to use a motor boat even for fishing.
- Island Pond is one of only three out of 41 water bodies that Lakes Environmental Association tests whose water **quality** is steadily **decreasing**. Island Pond has experienced algal blooms at each end of the pond.

Perhaps because of a lack of desirability caused by all the above listed issues, two very different Island Pond properties have been on the market; one for two years, one for several months, and the prices significantly decreased, but neither has sold. (see page 6,)

My property, Map 59-17 (see town tax map, page 1)

Maine State regulations require negative topographical issues to be considered, but may not have been:

- One-third of my land is steeply uphill so it is basically unusable and remains undeveloped.
- In the 36 years I have lived there, the town has widened the right-of-way between my home and the pond from 9' to 19' further eroding my usable land. My property also has a hill runoff ditch bisecting my backyard and my side yard which flood in heavy rains (see page 8). All of which is unusable and undeveloped.
- In addition, my property is the last in the 1945 subdivision and is pie-shaped.
- There is no beach and the water depth increases quickly to 20', making it unsafe for children (see page 9).
- And unlike the two lakes in town, there is no public beach on the pond.
- Also, my .62 acre land, 59-17, assessment of \$273,000 per acre is \$108,000 more per acre than 59-18, 1.2 acre at \$165,000 per acre despite 59-18 having 3 times as much usable and developed land (see page 10). Or 59-16 with 100' more frontage and double my acreage at \$193,100 per acre. This is not equitable and it greatly exceeds the 10% limit on discrepancies between similar properties, set forth by **Maine State regulations**.

ASSESSMENTS AND THE MARKET PLACE

There have been few Island Pond sales over the decades on which to base market value and no other pond in Harrison with which to make comparisons.

According to the Harrison abatement denial letter and assessor's statement, the assessments were based on three sales, two of which were not arm's length and all of which were made when market prices were unusually high:

1. Sold during the Covid panic was 59-24 and 24A sight-unseen to a Florida couple at an amount reportedly \$30,000 above the top-of-the-market asking price.
2. Property 59-13 also sold during the Covid-panic buying market of 2021. And the sale was to the next-door family of 50 years who had long wanted it and paid the asking price.
3. To find another top-of-market sale meant his reaching back to 2006. Property 59-20 was sold in 2006 during the housing boom of the 2000s when housing prices soared leading to the 2008 financial crisis. The high-end Island Pond summer camp needed housing for guests and bought it from the inheritor in the family who had owned it for decades, and with whom they had been friends.

Maine State regulations read "the assessor must always consider such overpricing and analyze many sales to arrive at a fair valuation." This was not done.

The several sales which were during normal markets were not considered.

Not considered was the sale of 59-26 in **2013** for \$12,000. It is now assessed \$103,500 for 3/4 acre.

Not considered was the arm's length sale of 59/27A in **2014**. The sale price was \$182,376 for home and 3.2 acres. **One-third acre** of land is now assessed \$193,878 for a total assessment of \$379,200.

Not considered was the sale of 59-12 one acre and cottage for \$105,000 in **2015**. It has frontage on two roads. The one-acre land itself is now assessed \$218,231 for a total of \$299,700.

Also, not considered were additional arm's length sales on Island Pond as follows:

| <u>Lot</u> | <u>Acres</u> | <u>Water frontage</u> | <u>Date sold</u> | <u>Sale price</u> | <u>Price per Acre</u> |
|------------|--------------|-----------------------|------------------|-------------------|-----------------------|
| 59-21 | 8 | 90' in Harrison | | | |
| Lot 4-3 | 3 | 210' in Waterford | 10/8/20 | \$118,750 | \$10,790/Acre |
| Lot 4-3C | 11 | 233' | 7/24/20 | \$110,000 | \$10,000/Acre |
| Lot 4-3C | 8.7 | 233' | 8/29/23 | \$260,000 | \$30,000/Acre |

Lot 59-21/4-3 on Island Pond is about 600' from my lot (see tax map, page 1).

The cost was \$118,750 for the entire eleven-acre undeveloped lot, or \$10,790 per acre.

The eleven-acre lot also has 370' of frontage on Temple Hill Road with a potential for 6 house lots.

It also has 300' of Island Pond Road frontage on which a cottage or home can be built and 300' of gradually sloping water frontage (175' more water frontage than mine).

Lot 4-3C abuts Lot 59-21/4C and is about 900' from mine (see tax map, page 1).

It has 233' of gradually sloping water frontage and 233' of frontage on Island Pond Road where a cottage or home could be built.

It has 380' of developable frontage on Temple Hill Road with a potential for four or more house lots.

All eight undeveloped acres sold for \$260,000.

Even with the extensive Temple Hill Road frontage and Island Pond Road and water frontage, the prices were only \$10,000, \$10,790 and \$30,000 per acre. Compare to three other undeveloped lots on Island Pond (59-24, 25, 26, page 1) which were assessed at \$115,000 per acre even with one-half to one-third of the water frontage, (see chart, page 5) and frontage on only one road, thus the potential for only one house or cottage.

Compare also to most all the other land on Island Pond including its adjacent lots which were assessed around \$200,000 per acre with the same or less water frontage (see chart, page 5).

Even though one lot was sold while assessments were being done, the assessor did not consider these two sales in his assessments, saying 59-21 has been designated as tree growth and Lot 4C is in Waterford.

It is the sales price that is relevant. Whether the new owner later chose to place it in Tree Growth is irrelevant and the eleven-acre lot can be taken out of Tree Growth at any time.

Lot 4C is in Waterford but it abuts Lot 59-21 in Harrison and is on Island Pond and is a clear indication of Island Pond land value at the time the assessments were being conducted.

Yet-to-be-developed land is assessed at a lower rate than developed land. However, the difference between sale prices of \$10,000, \$10,790 and \$30,000 per acre and an Island Pond base assessment rate of \$125,000 for undeveloped acreage and \$250,000 for developed acreage is not based on market prices and **not reasonable**. The assessment of my partially unusable and undeveloped two-third acre at \$198,700 (7 to 20 times as much) is unjustifiably **unreasonable**.

Given:

- that many sales were not considered
- only sales during housing booms were considered
- the apparent lack of desirability
- the small size and condition of the pond
- the restrictions and lack of town resources
- the right-of-way gravel road crossing my front yard
- the unusability of the unoff ditch in back and side yards, the road, and the steep hill
- that only about one-half of my 2/3 acre is usable
- the lack of a beach or motor boat access

It would be more reasonable for the land assessment to be reduced from \$197,800 to \$100,000 and the home assessment, which had tripled, reduced from \$117,800 to \$100,000.

Even with the reduced mill rate, my taxes jumped 4-1/4 times from \$525 to \$2,237 per year.

Rather than the 4-1/4 times the 2023 tax, the abated tax would be 3 times. That translates to an abated yearly tax of \$1575.

For all the above reasons, I am respectfully requesting a reconsideration of the assessed value of my property and a reduction in the applied taxes as stated.

Thank you for your consideration of this request.

ISLAND POND LAND ASSESSMENTS

Island Pond Road separates homes from the pond in first ten listings

| Tax map # | Owner | Acres | Frontage | Rear | Shore | Previous | Current | Per ft of Frontage | X Increase |
|-----------|---------------|-------|----------|----------------|----------------|-----------|-----------|--------------------|------------|
| 20 | Fernwood | 1.13 | 155' | .42/\$2,520 | .71/\$205,000 | \$31,890 | \$207,600 | \$1,350 | 6 |
| 19 | Wentworth | 1.4 | 175' | .60/\$3,600 | .80/\$211,800 | \$34,600 | \$215,400 | \$1,220 | 6 |
| 18 | Turner | 1.25 | 150' | .57/\$3,420 | .68/\$202,750 | \$31,100 | \$206,200 | \$1,351 | 6 |
| 17 | Allen | 0.62 | 125' | | | \$29,300 | \$197,800 | \$1,600 | 6 |
| 16,15 | Qualey | 1.25 | 230' | .20/\$1,200 | 1.05/\$230,500 | \$41,400 | \$231,800 | \$1,000 | 5 |
| 14 | Qualey | 0.88 | 200' | | | \$37,500 | \$217,400 | \$1,085 | 5 |
| 13 | Qualey | 0.39 | 100' | | | \$20,000 | \$174,500 | \$1,745 | 8 |
| 12 | Gauthier | 1 | 200' | .11/\$660 | .89/\$218,000 | \$33,300 | \$218,700 | \$1,093 | 6 |
| 11 | Lech | 0.62 | 150' | | | \$31,800 | \$197,800 | \$1,320 | 6 |
| 10 | Leino/Alvin | 0.46 | 250' | | | \$33,500 | \$182,400 | \$737 | 5 |
| 22 | Gudelsky | 0.21 | 95' | | | \$34,800 | \$164,000 | \$1,720 | 5 |
| 23 | Shibles | 0.71 | 300' | | | \$52,500 | \$227,900 | \$757 | 4 |
| 24A | Peavey | 1.34 | 300' | .47/\$2,820 | .46/\$202,700 | \$48,000 | \$205,500 | \$685 | 4 |
| 24 | Peavey | 0.93 | 100' | | | \$25,200 | \$115,800 | \$1,158 | 4 |
| 25 | Leino, Martha | 1.07 | 100' | .39/\$2,340 | .68/\$112,700 | \$29,900 | \$115,000 | \$1,127 | 4 |
| 26 | Cooper | 0.81 | 100' | .35/\$2,100 | .46/\$101,300 | \$24,000 | \$103,500 | \$1,013 | 4 |
| 27 | Cooper | 2.65 | 210' | 1.38/\$8,280 | 1.27/\$140,800 | \$41,400 | \$149,100 | \$710 | 3 |
| 28 | Cooper | 2.23 | island | | | \$76,700 | \$261,300 | \$1,171 | 3 |
| 27A | Borelli | 3.25 | 85' | 2.86/\$17,160 | .39/\$193,000 | \$36,600 | \$210,100 | \$2,270 | 6 |
| 02, 21 | Sage | 22.7 | 1000' | 18.73/\$82,315 | 3.97/\$551,025 | \$202,500 | \$633,340 | \$551 | 3 |

frtg=frontage in feet rear=price and fraction of total parcel size shore=price and fraction of lot that includes the shore
previous=previous assessment, current=assessments per ft frtg=price per foot of frontage X=number of times price increased in assessment

REAL ESTATE ON ISLAND POND

59-22



This was on the market for several months but did not sell.

95' water frontage on Island Pond.

3 bedrooms 1 bath

Wall of thermal windows overlooking the pond, the island and the morning sunrise

8 Island Pond Rd, Harrison, ME 04040

istew

\$298,711 reduced to \$250,000

59-2 ,2-2,1,1A

This has been on the market two years but has not sold. Had it been on a lake, it certainly would have promptly sold.



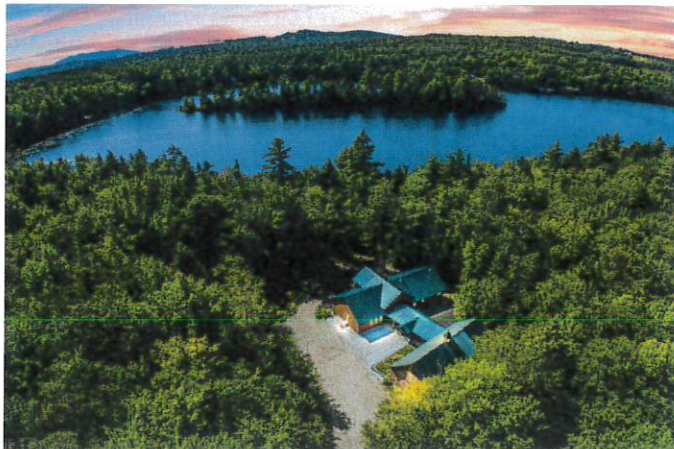
This is the only high-end property on Island Pond.

It is the only developed property on the east side.

It was first listed at \$2,000,000 and then at \$1,500,000

The house has 5 bedrooms, four baths.
Is 4400 sq ft.

An aerial view of the same property and Island Pond.



Island Pond is about 3300' long.

The assessment per foot of this, the finest sandy-bottom, gradually sloping shore on Island Pond is \$551 per foot for the 1000' wide shore.

The four acre, 1000' wide shore was assessed \$138,000 per acre.

The total 22.7 acres were assessed \$27,900 per acre.

59-2, 59-2-2, 59-1, 59-1A

Land 479,400
Building 962,200
Exempt
Taxable 1,416,600

| Description | Type | Units | Value |
|---------------------|--------------------|-------|---------|
| Baselot Imp (Fract) | Fractional Acreage | 2.67 | 408,503 |
| Rear Land 2+ | Acres | 10.00 | 60,000 |
| Rear Land 12+ | Acres | 5.00 | 10,000 |
| Wasteland | Acres | 1.83 | 915 |
| | | 19.50 | 479,400 |

Map/Lot 59-0002-02

| Description | Type | Units | Value |
|-----------------------|--------------------|-------|---------|
| Baselot UnImp (Fract) | Fractional Acreage | 1.30 | 142,522 |
| Rear Land 2+ | Acres | 1.90 | 11,400 |
| | | 3.20 | 153,900 |

Map/Lot 59-0001

| Description | Type | Units | Value |
|-----------------------|--------------------|-------|--------|
| Baselot UnImp (Fract) | Fractional Acreage | 1.00 | 35,000 |
| Rear Land 2+ | Acres | 2.98 | 17,880 |
| | | 3.98 | 52,900 |

Map/Lot 59-0001-A

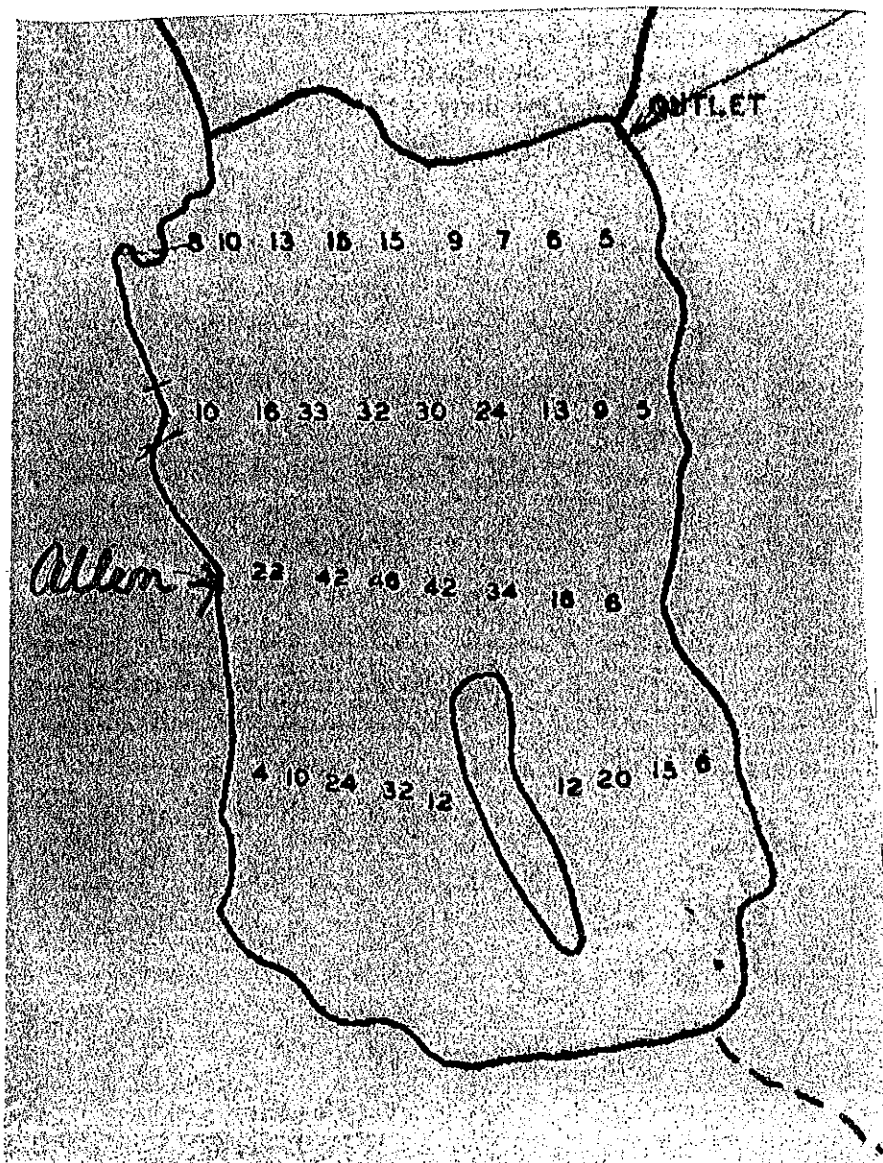
Land

| Description | Type | Units | Value |
|--------------|-------|-------|--------|
| Rear Land 2+ | Acres | 4.20 | 25,200 |
| | | 4.20 | 25,200 |



The ditch at the base of the steep hill
as it begins to flood across my side
and back yards during a heavy rain

Survey of depth of Island Pond
 Maine Department of Fisheries and
 Wildlife 1954 Revised 1991



Map/Lot 59-0018

Inequity between 59-18 and 59-17

Book 2912

Page 141

Account 1900

Location 50 ISLAND POND

| Description | Type | Units |
|---------------------|--------------------|--------------|
| Baselot Imp (Fract) | Fractional Acreage | 0.68 |
| Rear Land 2+ | Acres | 0.57 |
| | | 1.25 206,200 |

Type Residential

Acreage 1.25

Zone Shoreland

Land 206,200

Building 225,000

Exempt 31,000

Taxable 400,200

Map/Lot 59-0017

Book 11518

Page 173

Account 21

Location 46 ISLAND POND
RD

Owner ALLEN, CORINNE

| Description | Type | Units | Value |
|---------------------|--------------------|-------|---------|
| Baselot Imp (Fract) | Fractional Acreage | 0.62 | 197,755 |
| | | 0.62 | 197,800 |

Type Residential

Acreage 0.62

Zone Shoreland

Neighborhood Island Pond

Street Type Semi Improved

Land 197,800

Building 117,800

Exempt 25,000

Taxable 290,600

| | Original | Remaining |
|-----|----------|---------------|
| 024 | 7.7 | 2,237.62 0.00 |
| 023 | 12.95 | 524.79 0.00 |

10

Assessment Record

ALLEN CORRIANE
RILEY RPI73
Magist: 50-0017
46 ISLAND FOND RD
21

Tree Growth YearFront FootDepthZone/Land UseSecondary Zone

Topography

1. Level
2. ~~Rolling~~
3. Above St
4. Below St
5. Low
6. Swampy
7.
8.
9.

Utilities

| | | |
|-----------|-------------|-------------|
| 1. Public | 4. Dr Well | 7. Cesspool |
| 2. Water | 5. Dug Well | 8. Shared |
| 3. Sewer | 6. Septic | 9. None |

Street

| | | |
|--------------|-------------|----|
| 1. Paved | 4. Proposed | 7. |
| 2. Semi Imp. | 5. | 8. |
| 3. Gravel | 6. | 9. |

| | |
|-------------|---|
| NAME CODE 1 | 0 |
| TYPE CODE | 0 |

Sale Data

Sale DatePriceSale Type

1. Land

2.1 & B

3. Building

Financing

1. Convent

WASH 11:2

1

Validity

PLPA-T

3. Distress

Page 11

4 D. 10. 10.

2 Seller

3. Lender

1401

Inspection Witnessed By:

Y

Date Insp.Description

Yaron Gil and Farin Supin

1. 12

Notes:

Harrison

[illegible]

Land Schedule
6 Island Pond

| Code | Type | Description | Amount | Exponents | | | |
|------|------------------|---|--------------|-----------|-------|--------|-------|
| | | | | <= Std | > Std | <= Wid | > Wid |
| 21 | Fractional Acres | Baselot Imp (Fract) | 250,000.00 | 0.27 | 0.50 | 1.00 | 1.00 |
| 22 | Fractional Acres | Baselot UnImp (Fract) | 125,000.00 | 0.27 | 0.50 | 1.00 | 1.00 |
| 28 | Acres | Rear Land 2+ | 6,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 29 | Acres | Rear Land 12+ | 2,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 30 | Acres | Water Frontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 31 | Acres | Tillable | 1,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 32 | Acres | Pasture | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 33 | Acres | Orchard | 5,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 34 | Acres | FarmLand-Hardwood | 362.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 35 | Acres | FarmLand-Softwood | 434.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 36 | Acres | FarmLand-Mixedwood | 454.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 37 | Acres | TreeGrowth-Softwood | 434.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 38 | Acres | TreeGrowth-Mixwood | 454.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 39 | Acres | TreeGrowth-Hardwood | 362.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 40 | Acres | Wasteland | 500.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 41 | Site | Tower Site | 344.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 42 | Site | Mobile Home Sites | 10,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 43 | Site | Condo Sites | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 45 | Site | Camp Sites | 5,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 46 | Acres | Gravel Pit | 15,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 47 | Acres | Airstrip | 5,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 48 | Acres | CMP | 10,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 49 | Improvements | Water Rights (\$/1M Gals) | 20,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 50 | Linear Feet | Trans Lines (Miles) | 1,225,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 51 | Acres | OpenSpace - Baselot UnImp (Fract) | 125,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 52 | Acres | OpenSpace - Rear 2+ | 6,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 53 | Acres | OpenSpace - Rear 12+ | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 54 | Acres | OpenSpace - Water Frontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 55 | Acres | OpenSpace - Wasteland | 500.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 56 | Acres | OpenSpace - TreeGrowth (Soft) | 434.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 57 | Acres | OpenSpace - TreeGrowth (Mixed) | 454.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 58 | Acres | OpenSpace - TreeGrowth (Hard) | 362.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 61 | Acres | WorkingWaterfront - Baselot Imp (Fract) | 250,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 62 | Acres | WorkingWaterfront - Baselot UnImp | 125,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 63 | Acres | WorkingWaterfront - Rear 2+ | 6,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 64 | Acres | WorkingWaterfront - Rear 12+ | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 65 | Acres | WorkingWaterfront - WaterFrontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 66 | Acres | WorkingWaterfront - Wasteland | 500.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 70 | Linear Feet | 24" Pipeline | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 98 | Site | Leased Lot | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| | | Standard Depth | 100.00 | | | | |
| | | Standard Lot | 1.00 | | | | |
| | | Standard Width | 0.00 | | | | |

Harrison
11:44 AM

Land Schedule

2 Semi Improved

02/11/2025
Page 2

| Code | Type | Description | Amount | Exponents | | | |
|------|------------------|---|--------------|-----------|-------|--------|-------|
| | | | | <= Std | > Std | <= Wid | > Wid |
| 21 | Fractional Acres | Baselot Imp (Fract) | 70,000.00 | 0.27 | 0.50 | 1.00 | 1.00 |
| 22 | Fractional Acres | Baselot UnImp (Fract) | 35,000.00 | 0.27 | 0.50 | 1.00 | 1.00 |
| 28 | Acres | Rear Land 2+ | 6,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 29 | Acres | Rear Land 12+ | 2,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 30 | Acres | Water Frontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 31 | Acres | Tillable | 1,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 32 | Acres | Pasture | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 33 | Acres | Orchard | 5,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 34 | Acres | FarmLand-Hardwood | 362.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 35 | Acres | FarmLand-Softwood | 434.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 36 | Acres | FarmLand-Mixedwood | 454.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 37 | Acres | TreeGrowth-Softwood | 434.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 38 | Acres | TreeGrowth-Mixwood | 454.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 39 | Acres | TreeGrowth-Hardwood | 362.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 40 | Acres | Wasteland | 500.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 41 | Site | Tower Site | 344.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 42 | Site | Mobile Home Sites | 10,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 43 | Site | Condo Sites | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 45 | Site | Camp Sites | 5,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 46 | Acres | Gravel Pit | 15,000.00 | 0.50 | 0.50 | 1.00 | 1.00 |
| 47 | Acres | Airstrip | 5,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 48 | Acres | CMP | 10,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 49 | Improvements | Water Rights (\$/1M Gals) | 20,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 50 | Linear Feet | Trans Lines (Miles) | 1,225,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 51 | Acres | OpenSpace - Baselot UnImp (Fract) | 35,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 52 | Acres | OpenSpace - Rear 2+ | 6,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 53 | Acres | OpenSpace - Rear 12+ | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 54 | Acres | OpenSpace - Water Frontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 55 | Acres | OpenSpace - Wasteland | 500.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 56 | Acres | OpenSpace - TreeGrowth (Soft) | 434.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 57 | Acres | OpenSpace - TreeGrowth (Mixed) | 454.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 58 | Acres | OpenSpace - TreeGrowth (Hard) | 362.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 61 | Acres | WorkingWaterfront - Baselot Imp (Fract) | 70,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 62 | Acres | WorkingWaterfront - Baselot UnImp | 35,000.00 | 0.27 | 0.50 | 0.50 | 0.50 |
| 63 | Acres | WorkingWaterfront - Rear 2+ | 6,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 64 | Acres | WorkingWaterfront - Rear 12+ | 2,000.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 65 | Acres | WorkingWaterfront - WaterFrontage | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 66 | Acres | WorkingWaterfront - Wasteland | 500.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 70 | Linear Feet | 24" Pipeline | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| 98 | Site | Leased Lot | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 |

Standard Depth 100.00

Standard Lot 1.00

Standard Width 0.00

INFORMATION AS FILED WITH MAINE REVENUE SERVICES - NOT VERIFIED

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

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

DLN: 1002040115291

Registry: CUMBERLAND

Date/Time Recorded: 10/14/2020 10:20:00 AM

Transfer Tax Amount:

Doc Number: 65530

Book: 37298

Page: 266

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI, or business name

KELLY EDWARDS

Mailing address

85 MILL STREET

Municipality

RAYMOND

HARRISON 59-21
WATSFORD 4-3

State

ME

ZIP Code

04071-0000

4. GRANTOR/SELLER

Last name, first name, MI, or business name

JANE E EHLERS

Mailing address

1748 1/4 CARMONA AVENUE

Municipality

LOS ANGELES

State

CA

ZIP Code

90019-0000

5. PROPERTY

Tax Map

04

Block

Lot

03

Sub-lot

Tax maps exist
for property: No

Type of property: 101

Physical Location

ISLAND POND ROAD

Multiple parcels: No

Portion of
parcels: No

Acreage: 0.00

6. TRANSFER TAX

Purchase Price 118,750.00

Fair market value 0.00

Claiming exemption: No

Exemption type:

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

10/9/2020

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

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:

Phone number:

Mailing address:

Email address:

#712



18RETTD

00

MAINE REAL ESTATE
TRANSFER TAX DECLARATION

Form RETTD

Do not use red ink.

08/29/2023 10:28 56 AM Doc # 10152
Transfer Tax of \$1144 00
State of Maine Transfer Tax
Oxford County Registry of Deeds, Maine
Bk 5772 Pg 218

1. County Oxford

2. Municipality Waterford

3. GRANTEE/PURCHASER

3a. Last name, first name, MI; or business name

Templeman, Bradley

3c. Last name, first name, MI; or business name

Templeman, Jane

3e. Mailing address after purchasing this property

104 Vail Court

3f. Municipality

Midland

3g. State 3h. ZIP Code

MI 48640

BOOK/PAGE - REGISTRY USE ONLY

WATERFORD 4-30

4. GRANTOR/SELLER

4a. Last name, first name, MI; or business name

McQuillan, Grant G.

4c. Last name, first name, MI; or Business name

McQuillan, Joann

4e. Mailing address

P.O. Box 942

4f. Municipality

North Dighton

4g. State 4h. ZIP Code

MA 02764

5. PROPERTY

5a. Map

4

Block

Lot

3C

Sub-lot

Check any that apply

No maps exist

Multiple parcels

☒ Portion of parcel

Not applicable

5b. Type of property - enter the code number that best describes the property being sold (see instructions).

101

5c. Physical location

Island Pond Road

5d. Acreage (see instructions)

8.69

6. TRANSFER TAX

6a. Purchase price (If the transfer is a gift, enter "0")..... 6a.

\$ 260,000 .00

6b. Fair market value (Enter a value only if you entered "0" or a nominal value on line 6a) 6b.

.00

6c. Exemption claim -

Check the box if either grantor or grantee is claiming exemption from transfer tax and enter explanation below.

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

08/23/2023

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

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 below.

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

Seller has qualified as a Maine resident

A waiver has been received from the State Tax Assessor

Consideration for the property is less than \$100,000.

The transfer is a foreclosure sale

11. OATH. Aware of penalties as set forth in 38 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: Michael G. Friedman, Esq.

Phone number: (207) 647-8360

Mailing address: P.O. Box 10 / 103 Main Street, Unit 4

Email address: mfriedman@lanmanrayne.com

Bridgton, Maine 04009

Fax number: (207) 647-2050

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

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

DLN: 0011301802815

Registry: CUMBERLAND

Date/Time Recorded: 1/1/2013 12:00:00 AM

Transfer Tax Amount:

Doc Number: 0

Book: 30293

Page: 165

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI; or business name

COOPER PAMELA G

HARRISON 59-26

Mailing address

44 LOOMIS ST APT 210

State

MA

Municipality

MALDEN

ZIP Code

02148-0000

4. GRANTOR/SELLER

Last name, first name, MI; or business name

MEADER CHARLES ABBOTT

Mailing address

505 FAIRFIELD ST

State

ME

Municipality

OAKLAND

ZIP Code

04963-0000

5. PROPERTY

Tax Map

59

Block

0

Lot

26

Sub-lot

Tax maps exist
for property: No

Type of property: 0

Multiple parcels: No

Physical Location

TEMPLE HILL RD

Portion of
parcels: No

Acreage: 0.00

6. TRANSFER TAX

Purchase Price 12,000.00

Fair market value 0.00

Claiming exemption: No

Exemption type:

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

12/31/2012

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

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 Yes

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: _____

Phone number: _____

Mailing address: _____

Email address: _____

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

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

DLN: 0011411911001

Registry: CUMBERLAND

Date/Time Recorded: 8/6/2014 12:00:00 PM

Transfer Tax Amount:

Doc Number: 35854

Book: 31689

Page: 340

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI; or business name

JUDITH BORELLI

HARRISON 39-27A

Mailing address

41 LEDGEFIELD CIR

State

ME

Municipality

SO PORTLAND

ZIP Code

04106-0000

4. GRANTOR/SELLER

Last name, first name, MI; or business name

SCHULTE JAMES H

Mailing address

2 TOWLE AVE

State

NH

Municipality

DOVER

ZIP Code

03820-0000

5. PROPERTY

Tax Map

59

Block

0

Lot

27A

Sub-lot

Tax maps exist

for property: No

Type of property: 204

Multiple parcels: No

Physical Location:

109 TEMPLE HILL RD

Portion of
parcels: No

Acreage: 3.25

6. TRANSFER TAX

Purchase Price 182,376.00

Fair market value 0.00

Claiming exemption: No

Exemption type:

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

8/6/2014

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

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: _____

Phone number: _____

Mailing address: _____

Email address: _____

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

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

DLN: 0011501647303

Registry: CUMBERLAND

Date/Time Recorded: 1/1/2015 12:00:00 AM

Transfer Tax Amount:

Doc Number: 0

Book: 32051

Page: 51

BOOK/PAGE - REGISTRY USE ONLY

1. County CUMBERLAND

2. Municipality HARRISON

3. GRANTEE/PURCHASER

Last name, first name, MI; or business name

GAUTHIER CHARLOTTE M

HARRISON 59-12

Mailing address

57 SPRUCE ST

State

ME

Municipality

PORTLAND

ZIP Code

04102-0000

4. GRANTOR/SELLER

Last name, first name, MI; or business name

TRASK REBEKAH

Mailing address

63 MCCANN ROAD

State

ME

Municipality

POLAND

ZIP Code

04274-0000

5. PROPERTY

Tax Map

59

Block

0

Lot

12

Sub-lot

Tax maps exist

for property: No

Type of property: 204

Multiple parcels: No

Physical Location

16 ISLAND POND

Portion of
parcels: No

Acreage: 0.00

6. TRANSFER TAX

Purchase Price 105,000.00

Fair market value 0.00

Claiming exemption: No

Exemption type:

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

1/23/2015

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

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

Seller has qualified as a Maine resident: Yes

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: _____

Phone number: _____

Mailing address: _____

Email address: _____