Board of Assessor's Policies

For assessing purposes. Property is divided into three categories:

1. **Land**
2. **Buildings**
3. **Personal Property**

<u>Land</u> is assessed by the Select Board according to the Following schedules:

Unimproved Base Lots

1. Unimproved Base Lot - two acre minimum without a well or septic	$23,495.00
2. For each well add	$ 8,890.00
3. For each septic system add	$ 9,525.00

Commercial or Industrial Lots

1. Two acre minimum	$30,000.00
2. Cottage industries or In-Home businesses are excepted	
3. Gravel Pits or other mining businesses are assessed on a per acre basis	$ 5,330.00

Waterfront

1. Waterfront property is assessed per linear foot for the first 150 feet	$ 635.00
2. For each additional foot beyond the first 150 feet	$ 95.25

Land in Agricultural Use

1. Crop Land per acre	$ 635.00
2. Pasture or Hay Land per acre	$ 525.00
3. Horticultural Land (Edible or Ornamental) per acre	$ 550.00

Other Land

1. Excess land is assessed per acre	$ 824.00
2. Forest Land in Tree Growth or in Farmland or Open Space is assessed according to State Valuation Schedules	
3. Barren Land is assessed per acre	$ 261.62

Board of Assessor's Policies - Signature page

Action	Date	Signatories
Adopted		
Revised	10/26/26	